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STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE YEAR

1 9 6 7



MAR 24 1968
STATE OF NEW JERSEY
DEPT. OF TREASURY



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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

JOHN A. KERVICK, *State Treasurer*

DIVISION OF TAXATION

WILLIAM KINGSLEY, *Acting Director*

SIDNEY GLASER, *Assistant to the Director*

JAMES A. ARNOLD, JR., *Chief, Tax Research and Statistics*

Bureaus:

Beverage Tax Bureau—Joseph A. Cannon, State Supervisor.

Cigarette Tax Bureau—Amos Tilton, State Supervisor.

Corporation Tax Bureau—Edward S. Landerkin, State Supervisor.

Emergency Transportation Tax Bureau—Augustus J. Costigan,
State Supervisor.

Local Property Tax Bureau—Alan F. Hart, State Supervisor.

Motor Fuels Tax Bureau—Irving Goll, State Supervisor.

Outdoor Advertising Tax Bureau—Vincent R. Stolowski, State
Supervisor.

Public Utility Tax Bureau—J. Henry Ditmars, State Supervisor.

Sales Tax Bureau—Robert J. Costigan, State Supervisor.

Transfer Inheritance Tax Bureau—Nicholas C. Maida, State Super-
visor.

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LETTER OF TRANSMITTAL

Trenton, July 1, 1967.

*To the Hon. Richard J. Hughes, Governor of the State of New Jersey,
and the Legislature of the State of New Jersey:*

The Annual Report of the Division of Taxation in the Department of the Treasury is herewith respectfully submitted, pursuant to the provisions of R. S. 54:1-13. It covers the activities of the 10 Bureaus of the Division and the Office of the Director during the State fiscal year ended June 30, 1967 and it sets forth the County and State Abstracts of Ratables and the State School Aid Table of Equalized Valuations for the calendar year 1967. Principal activities during the covered year are summarized in the statement accompanying this letter of transmittal.

The Sales and Use Tax Act

The New Jersey Sales and Use Tax Act which went into effect on July 1, 1966, has successfully completed its first year of operation. Anticipated revenue receipts were fully realized and administrative implementation is proceeding at a steadily improving level. Many problems remain, of course, but the initial backlog which characteristically accompanies inauguration of a new tax law has been substantially cleared away.

After a year of operation, it is probably no exaggeration to say that implementation of this tax has proceeded without extraordinary incident. Undoubtedly, its public acceptance was aided by its "humane" exemption features. No other state of the more than 40 which impose a general sales tax exceeds New Jersey in the extent to which the major necessities of the average family are excluded from the tax. Just a partial list will illustrate the wide scope of the exemptions: rent, food purchased at the market for consumption at home, clothing and foot-

wear, prescription medicines and drugs, dentures, eyeglasses, hearing aids, prosthetic and orthopedic devices, fuels, utility services such as light, heat, telephone, water, sewer, transportation, etc. In addition, the 1967 Legislature has requested the State Tax Policy Commission to submit recommendations to the 1968 Legislature covering possible exemption of various household supplies, non-prescription drugs, veterinary drugs, and a variety of non-profit civic and fraternal organizations.

1967—Year of Preparation

The year 1967 was marked by intensive preparation for implementation of the new tax program enacted by the 1966 Legislature and designed to replace local taxation of tangible personal property used in business. Rate and other revisions of the Corporation Business Tax were smoothly integrated into the existing Corporation Business Tax administrative structure. However, the trio of new taxes—the Unincorporated Business Tax, the Retail Gross Receipts Tax and the Business Personal Property Tax—all required organization of administrative machinery and staff; extensive research and the drafting of operating procedures, rules, regulations, forms and instructions; conducting numerous public meetings throughout the State with professional and business organizations; and general dissemination of informational material to the public at large.

The first tax payments under these new tax laws will be received in 1968 and the proceeds are dedicated to be distributed to municipalities as a replacement for the local personal property taxes relinquished by them under the 1966 Legislation. Each municipality is assured of receiving no less from the replacement program than it collected from business personal property taxes in 1964, 1965 or 1966, whichever was greatest. If the aggregates of the replacement taxes collected by the State do not yield enough to accomplish this purpose, the State will make up the difference from general revenues.

Professionalization of Assessors

The 1967 Legislature enacted an assessor qualification law to require that all assessors must be certified in terms of their professional qualifications. The law provides for an orderly transition period to

permit incumbent assessors and others to get academic training and professional experience requirements for certification. Except as to incumbents who have served without interruption since enactment of the qualification law, no person may, after July 1, 1971, be appointed or elected assessor unless he holds a tax assessor certificate.

This new legislation places New Jersey in a prominent position among states with established professional qualifications for assessors coupled with greater tenure security. Professional status implies professional responsibilities and, of course, professional compensation. New Jersey is fortunate to have a large number of experienced assessors capable of professional performance and dedicated to professional ethics. The new assessor qualification law is expected to provide a stimulus to improved competence in this important area of tax administration.

Automated Property Tax Rolls

Something new has been added to the New Jersey dialogue about electronic data processing of local tax records. Discussion of what might be done can now give way to examination of what can be and has been done. In a pilot program developed by the State Division of Taxation with the cooperation of the Somerset County Board of Taxation, all municipal tax rolls in that County have been converted to a form suitable for data processing treatment. The conversion is complete, it is accurate and it works. The program is now available to all counties.

New Jersey thus has available a pilot demonstration of the capabilities and efficiency of electronic data processing in the local property tax field. It gives great promise for eliminating the drudgery of paper work, thus affording to both assessors and county boards of taxation greater freedom to effectively perform their respective functions in the determination of the taxable value of real property. An important additional benefit will be the prompt availability of vastly improved records for compiling local property tax data so essential to sound tax administration and tax policy development.

New Division of Taxation Building

The Division's Annual Report for the year 1961 carried a reference to the dispersal of the various Bureaus in 9 different locations. Today,

the 10 Bureaus are scattered in 11 different locations and only one is in the same building as the Office of the Director. The mere fact of dispersal has generated many operating difficulties. It is, therefore, gratifying to be able to report that, at this writing, plans are being completed for a single building to house all of the Bureaus of the Division of Taxation. Quite aside from the convenience of such consolidation, it will surely make possible many economies and service improvements not presently feasible.

Respectfully submitted,

WILLIAM KINGSLEY,

Acting Director, Division of Taxation.

CHART SHOWING NEW JERSEY PER CAPITA TAX IN COMPARISON TO THE AVERAGE OF ALL STATES AND OF NEIGHBORING STATES

SOURCE: BUREAU OF THE CENSUS, U.S. DEPARTMENT OF COMMERCE

(2) INCLUDES ALL OTHER STATE TAXES NOT GIVEN IN FOLLOWING CATEGORIES.

SOURCE OF REVENUE	NEW JERSEY 85.41 PER CAPITA	ALL STATES 190.63 PER CAPITA	DELAWARE 263.73 PERCAPITA	NEW YORK 187.08 PER CAPITA	CONNECTICUT 153.03 PER CAPITA	PENNSYLVANIA 144.59 PERCAPITA
(2)						
OTHER STATE TAXES	1.84					
INSURANCE PREMIUMS	4.79					
BEVERAGE TAXES	4.70					
DEATH AND GIFT TAXES	7.65					
PARTICIPAL RECEIPTS	2.75					
TOBACCO PRODUCTS TAX	3.14					
CORPORATION NET INCOME & LICENSE REVENUE	11.25					.069
MOTOR VEHICLE FEES	12.52					
MOTOR FUEL TAXES	13.89					
TOTALS	210.4	786.0	55.4 4.68 13.20 11.77 10.48 52.90 16.13 305.4	103.13 21.70 12.39 1.72	59.93 24.04 10.43 20.94	61.37 2.85 5.69 5.37 9.50 26.12 9.09 23.31

PER CAPITA STATE AND LOCAL REVENUES

BY SOURCE IN SELECTED STATES 1966⁽¹⁾

(1) SOURCE: BUREAU OF THE CENSUS, DEPARTMENT OF COMMERCE

SOURCE OF REVENUE

STATE TAX COLLECTIONS

MISCELLANEOUS STATE REVENUES

FEDERAL GRANTS, ETC.

MISCELLANEOUS LOCAL REVENUES

OTHER LOCAL TAXES

LOCAL PROPERTY TAXES

TOTAL, STATE & LOCAL

	NEW JERSEY 39,309 PER CAPITA	NEW YORK 52,876 PER CAPITA	DELAWARE 5,188 PER CAPITA	PENNSYLVANIA 361.29 PER CAPITA	CONNECTICUT 436.11 PER CAPITA	ALL STATES 429.48 PER CAPITA
STATE TAX COLLECTIONS	85.41	187.08	253.13		153.03	150.63
MISCELLANEOUS STATE REVENUES	23.80	23.19		144.59	28.96	26.31
FEDERAL GRANTS, ETC.	39.89	45.58				
MISCELLANEOUS LOCAL REVENUES	31.23	49.62	62.51		53.60	67.27
OTHER LOCAL TAXES	16.77	56.47	77.15	16.86	26.23	
				50.00	12.87	41.24
LOCAL PROPERTY TAXES	186.00	166.82	56.64	33.44	161.42	18.07
		4.69		28.62		
			64.69	87.77		125.96

SUMMARY OF ACTIVITIES

Six Kinds of Activity

Responsibilities and activities of the Division of Taxation under various statutory provisions fall into six broad categories as follows:

Tax Collections—Administration of all taxes collected by the State for State and local purposes except boxing and wrestling, pari-mutuel racing taxes and motor vehicle licenses and fees.

Tax Apportionments—Assessment and apportionment of taxes upon public utilities and domestic insurance companies for local collection.

Equalization Table—Preparation and promulgation of annual Table of Equalized Valuations in each of the 568 local taxing districts, as a basis for apportioning State financial aid to local school districts.

Services to Local Taxing Districts—Supervision of local property tax assessment standards and procedures and administrative services to local taxing districts and County Boards of Taxation, examination and approval of local tax maps, compilation and reporting of statistical data, etc.

Tax Study and Development—The Division is engaged in continuous study and preparation of materials relating to its own operation and to tax matters under consideration by the Legislature. This includes the development of new or revised procedures to meet the requirements of legislative changes as they are made.

Police Functions—Administration of fair trade practice requirements under “unfair cigarette sales act” and “an act to regulate the sale of motor fuels.” The Division is also responsible for enforcement of standards under which permits are granted for outdoor advertising displays.

1. *Tax Collections*

The Division of Taxation's revenue bureaus collected taxes totaling \$705,222,688 during the fiscal year ended June 30, 1967. These net revenue collections represented 84.7% of all major tax revenues collected by the State. Taxes collected outside the Division of Taxation include motor vehicle fees, pari-mutuel racing receipts, boxing and wrestling taxes and motor carriers road taxes.

Table 1 indicates the relative growth rates of the Division's revenue collections. In the 1967 fiscal year the Division of Taxation's net revenue collections aggregated \$238,566,461 or 51.1% more than the net collections of \$466,666,227 for the 1966 fiscal year and \$278,527,703 or 65.3% more than the net collections of \$426,694,985 for the fiscal year ended June 30, 1965.

Analysis of the Division of Taxation's total net revenue collection indicates the following: net alcoholic beverage tax collections increased \$373,647 (1.2%) from \$31,744,939 in 1966 to \$32,118,586 in 1967; net cigarette tax collections increased \$18,791,344 (24.2%) from \$77,725,394 in 1966 to \$96,516,738 in 1967. Net corporation business taxes increased \$6,480,509 (7.3%) from \$88,572,941 in 1966 to \$95,059,450 in 1967; net emergency transportation tax collections increased \$1,134,048 (11.7%) from \$9,689,320 in 1966 to \$10,823,368 in 1967. Net inheritance tax collections increased \$5,007,251 (9.9%) from \$50,498,404 to \$55,505,655 in 1967; insurance tax collections increased \$1,979,043 (6.1%) from \$32,245,969 to \$34,225,012 in 1967. Net motor fuels tax collections increased \$3,212,358 (2.2%) from \$145,181,705 in 1966 to \$148,394,063 in 1967; net outdoor advertising tax collections increased \$803 (0.6%) from \$128,611 in 1966 to \$129,414 in 1967. Net public utility excise tax collections increased \$953,935 (6.6%) from \$14,449,232 in 1966 to \$15,403,167 in 1967; and net railroad tax collections for State use increased \$5,912,436 (209.6%) from \$2,821,190 in 1966 to \$8,733,626 in 1967. (See Table I, footnotes J and K.) Sales Tax revenues in 1967 were \$208,313,609.

Table 2 shows administrative costs incurred in fiscal 1967 by the revenue and non-revenue Bureaus and the Director's Office. Administrative costs as a per cent of revenue collected are shown for the Division of Taxation and each of its components. Within the Division figure of 1.1% these tax collection costs range from 0.4% for

TABLE 1
MAJOR STATE COLLECTIONS—1965-1967

	Collections During Fiscal Years Ended June 30			Increase or Decrease		Per Cent of Total Collections		
	1967	1966	1965	1967 over 1966	1966 over 1965	1967	1966	1965
<i>Collected by Division of Taxation</i>								
Beverage Taxes (a)	\$32,118,586	\$31,744,939	\$29,979,945	\$373,647	1.2%	\$1,764,994	5.4%	5.5%
Cigarette Tax and Licenses ..	96,516,788	77,725,394	71,489,483	18,791,344	24.2	6,235,911	13.1	13.1
Corporation Business Tax ..	(95,059,450)	(88,572,941)	(77,518,140)	(6,486,509)	(7.3)	(11,054,801)	(15.0)	(14.2)
Net Worth (b)	44,537,028	43,597,569	40,329,820	939,459	2.1	3,267,749	7.4	7.4
Net Income	49,163,200	43,854,633	36,173,169	5,308,567	12.1	7,681,464	7.4	6.6
Financial Business Tax (c) ..	1,359,222	1,120,739	1,015,151	238,483	21.3	105,588	0.2	0.2
Emergency Transportation Tax ..	10,823,368	9,689,320	7,884,070	1,134,048	11.7	1,805,250	1.7	1.4
Inheritance-Estate Taxes (d) ..	55,505,655	50,498,404	47,447,573	5,007,251	9.9	3,050,831	6.7	8.6
Insurance Taxes	34,225,012	32,245,969	24,201,978	1,979,043	6.1	8,043,991	4.1	4.4
Motor Fuels Tax (e)	148,394,063	145,181,705	137,688,681	3,212,358	2.2	7,493,024	24.5	25.2
Outdoor Advertising Tax	129,414	128,611	133,065	803	0.6	-4,454	*	*
Public Utility Taxes (i)	15,403,167	14,449,232	13,588,734	953,935	6.6	860,498	1.8	2.5
Railroad Taxes	(8,733,626)	(16,429,712)	(16,763,316)	(7,696,086)	(-46.8)	(-333,604)	(2.8)	(3.1)
State Use (f)	8,733,626 (j)	2,821,190	2,621,550	5,912,436	209.6	919,640	0.5	0.5
Local Use (g)	208,313,609	13,608,522	14,141,766	-13,608,522	-100.0	-533,244	2.3	2.6
Sales Tax				208,313,609			25.0	
Total Collected by Division ..	\$705,272,688	\$466,666,227	\$426,694,985	\$238,576,461	51.1	\$39,971,242	78.8%	78.0%
<i>Collected Outside Division of Taxation</i>								
Boxing-Wrestling Taxes	\$18,931	\$12,162	\$21,077	\$6,769	55.7%	-\$8,915	0.1%	*
Motor Carriers Road Taxes ..	1,735,630	1,526,386	1,273,117	209,244	13.7	253,269	0.2	0.2%
Motor Vehicle Fees, etc.	96,252,193	94,322,672	89,946,544	1,929,521	2.0	4,376,128	11.5	16.5
Parl-Mutual Taxes	29,044,861	29,453,572	28,917,827	-408,711	-1.4	535,745	3.5	5.3
Total Collected Outside Division	\$127,051,615	\$125,314,792	\$120,158,565	\$1,736,823	1.4%	\$5,156,228	15.3%	22.0%
Total Major State Tax Collections	\$832,274,303	\$591,981,019	\$546,853,550	\$240,293,284	40.6%	\$45,127,469	100.0%	100.0%

TABLE 1—Continued
DISTRIBUTION OF MAJOR STATE TAX COLLECTIONS

	Distribution of Collections			Increase or Decrease		Per Cent of Total Distribution		
				1967 over 1966		1966 over 1965		
	1967	1966	1965	Amount	Per Cent	Amount	Per Cent	
State Use	\$830,605,157	\$574,565,475	\$528,188,706	\$256,039,682	+44.6%	\$46,376,769	+8.8%	99.8%
Local Use (g)	1,359,223	17,118,035	17,729,336	-15,758,812	-92.1	-611,301	-3.4	0.2
Dedicated (h)	309,923	297,509	889,622	+12,414	+4.2	-592,113	-66.6	0.2
								*
								*
								0.1

* Less than 0.1%.

(a) Net after refunds:

Gross Receipts: 1965 \$ 29,980,326; 1966 \$ 31,745,419; 1967 \$ 32,118,844
Refunds: 1965 \$ 380; 1966 \$ 481; 1967 \$ 258

(b) Includes Interest and Penalties:

1965 \$ 594,029; 1966 \$ 705,194; 1967 \$ 651,668

Tax Certificates and Miscellaneous:

1965 \$ 45,886; 1966 \$ 51,734; 1967 \$ 43,722

(c) Distributed equally to the taxing district and the county in which place of business is located.

(d) Net after refunds:

Gross Receipts: 1965 \$ 49,907,207; 1966 \$ 52,687,627; 1967 \$ 57,440,722
Refunds: 1965 \$ 2,459,635; 1966 \$ 2,189,223; 1967 \$ 2,435,067

(e) Net after refunds:

Gross Receipts: 1965 \$143,785,555; 1966 \$151,459,693; 1967 \$154,594,709
Refunds: 1965 \$ 6,096,874; 1966 \$ 6,277,988; 1967 \$ 6,200,646

(f) Includes Class I and Class III Railroad Property and Franchise Tax.

(g) Includes Financial Business Tax.

(h) Includes allocation to N. J. Firemen's Association; N. J. Firemen's Home, and State Police Retirement Fund

(i) Consists of the Public Utility Excise Tax adopted in 1963 for the year 1964.

(j) Represents state tax on railroad real property at the rate of \$4.75 per \$100 of true value, c. 139, L. 1966. This law also provides for replacement revenue to municipalities in which railroad property is located.

(k) Railroad property is no longer subject to local property tax, c. 139, L. 1966.

TABLE 2
DIVISION OF TAXATION
COSTS OF ADMINISTRATION
Fiscal Years Ended June 30

Tax Source	Cost of Administration						Number of Personnel*		
	1967		1966		1965		1967	1966	1965
	Amount	Per Cent of Revenue	Amount	Per Cent of Revenue	Amount	Per Cent of Revenue			
Beverage	\$595,680	1.3%	\$568,836	1.8%	\$541,970	1.8%	84	82	80
Cigarette	498,100	0.5	409,910	0.5	406,311	0.6	63	53	56
Corporation and Insurance	1,126,375	0.9	1,071,429	0.9	1,050,788	1.0	154	175	176
Emergency Transportation	334,552	3.1	321,090	3.3	252,068	3.2	29	35	35
Inheritance	1,198,683	2.2	1,145,313	2.3	1,044,163	2.2	162	155	155
Motor Fuels	536,100	0.4	526,672	0.4	515,187	0.4	84	84	84
Public Utility	179,623	0.7	177,969	0.7	162,644	0.6	20	22	22
Sales Tax	2,702,808	1.3					353	..	..
Totals	\$7,171,921	1.0	\$4,221,219	0.9%	\$3,973,131	0.9%	949	606	608
<i>Non-Revenue Bureaus</i>									
Local Property Tax Bureau	\$664,816	.....	\$616,358	.....	\$680,367	.....	83	87	88
Outdoor Advertising Tax Bureau	79,262	.....	78,153	.....	76,849	.....	11	11	12
Totals	\$744,078	.....	\$694,511	.....	\$757,216	.....	94	98	100
Director's Office	\$136,668	.....	\$138,854	.....	\$117,056	.....	11	12	11
Division Totals	\$8,050,667	1.1%	\$5,054,584	1.1%	\$4,847,403	1.1%	1,054	716	719

* As of June 30 of the fiscal year.

Motor Fuels and 0.5% for Cigarette to 3.1% for Emergency Transportation taxes.

Any tabulation of costs incurred by the Division of Taxation for the collection of taxes must be qualified by the recognition that each of the Bureaus within the Division performs some functions not directly related to tax collection.

The principal features of each of the taxes administered by the Division, as well as a discussion of the many aspects of each Bureau's operations, are described in this Report under the heading of the appropriate Bureau. Also included within the supplementary materials are selected statistical data showing historical trends in tax collections and other information relative to State and local taxation in New Jersey.

2. *Tax Apportionments*

In addition to collecting tax revenues for State and local use, the Division of Taxation was also responsible for assessing and certifying \$119,483,142 of public utility and insurance taxes to municipalities and counties for local collection during the fiscal year 1965-1966. Chapters 92 and 93, Laws of 1961 (approved July 18, 1961) transferred the taxation of water companies from Chapter 4, Laws of 1940 to Chapter 5, Laws of 1940, thus making such corporations subject to the gross receipts tax as well as to the public utility franchise tax and exempting them from local taxation upon their personal property. These taxes are for the sole use of local governments and are not available for State purposes. Utility gross receipts taxes assessed against 133 water companies for the first time in 1962 totaled \$2,574,279. In 1967 the total was \$3,516,972 for 121 water companies. As indicated below all taxes

	1965	1966	1967	Increase 1966-67
Public Utility Taxes (other than railroad): Payable directly to the several taxing districts of the State (less State Administrative costs—1965, \$32,723) 1966, \$48,345; 1967, \$46,890 ...	\$100,888,494	\$107,023,206	\$114,481,833	\$7,458,627
Domestic Insurance Taxes:				
Payable directly to taxing districts—87½%	4,015,765	4,075,774	4,376,145	300,371
Payable directly to counties —12½%	573,680	582,253	625,164	42,911
Total Insurance	\$4,589,445	\$4,658,027	\$5,001,309	\$343,282
Total Taxes Apportioned..	\$105,477,939	\$111,681,233	\$119,483,142	\$7,801,909

apportioned increased \$7,801,909 (7.0%) between 1966 and 1967 as compared to \$6,203,294 (5.9%) between 1965 and 1966.

3. *Equalization Tables*

On October 1 of each year the Division of Taxation publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. These tables are certified to the State Commissioner of Education pursuant to the requirements of Chapter 86, Laws of 1954 (N. J. S. A. 54:1-35.1) as a basis for determining the local share of foundation school program cost and thus the amount of State aid to local school districts.

Average assessment ratios are determined from real estate sales during a two-year period. The Table of Equalized Valuations promulgated on October 1, 1966 was derived from an examination of 174,992 real estate sales recorded between July 1, 1964 and June 30, 1965 and 182,025 sales recorded between July 1, 1965 and June 30, 1966. On the basis of these samples all taxable real estate, assessed at \$26,769,388,867 was estimated to have a true value totaling \$41,005,869,549. In addition to the estimated full value of real estate the equalization table contains the assessed value of Class II Railroad Property and the assessed value of taxable personal property. With these additions the total state-wide equalized valuation was reported at \$42,769,402,772.

The average ratio of assessed value to true value of all real estate in 1966 was shown to be 65.28%. Like all averages, this state-wide average real estate assessment ratio was the composite of various ratios within the 567 local taxing districts ranging from a low of 10.87% in Carteret Borough (Middlesex County) to a high of 116.48% in Milford Borough (Hunterdon County).

The average assessment ratio data, and activities associated with their preparation, are the windows through which the State looks at its local tax assessment results. There are 2,048,508 parcels of real property in the State. These properties are assessed by approximately 912 local assessors in 567 taxing districts. As a precaution against misuse or misinterpretation of sales data derived from reported transactions, the Local Property Tax Bureau rigorously screens all sales reported to it.

The gathering of data relative to sales transactions is a continuous process accomplished by the Local Property Tax Bureau with the cooperation of the County Boards of Taxation and municipal assessors. The information is forwarded to the Bureau where it is transferred to punched cards for purposes of mechanical compilation and tabulation. Although not required by law, monthly lists of sales are forwarded to assessors in each of the 567 taxing districts, to the 21 County Boards of Taxation and to members of the Local Property Tax Bureau field staff. In addition to affording all interested parties an opportunity to carry on their own screening and evaluation process, this procedure opens valuable lines of communication between the Bureau and local tax officials.

The 1966 Table of Equalized Valuations was used by the State Department of Education as a basis for apportioning State aid for local schools for the school year 1967-1968. Distribution of a major portion of approximately \$198,400,000 of State aid to local schools during the school year 1967-1968 is related directly or indirectly to the equalized valuations in the 1966 Table. In addition to the use of the equalization table in the apportionment of State aid to local schools, equalized valuations were the basis of apportioning more than \$201,030,134 of county taxes among local taxing districts. Equalized valuations are also used as a basis for apportioning the tax cost of a large number of regional school districts among their component taxing districts.

The apportioned costs of county governments and of regional school districts are defrayed almost wholly out of local property tax revenues. All of these things together indicate the importance of the equalized valuations in the property tax life of the State.

The average ratios determined in compiling the Table of Equalized Valuations have also received recognition as guidelines for achieving intra-district assessment equality. Legislation adopted in 1960—Chapter 51, Laws of 1960—established a “common level” basis for assessing tangible personal property used in business and specifically identified “common level” as the average real estate assessment ratio determined, for each taxing district, from the data compiled by the Division of Taxation in the preparation of the Annual Table of Equalized Valuations for school aid purposes. This legislative recognition of the sales ratio studies conducted by the Division was supplemented by judicial acceptance in the *Kents* case 34 N. J. 21 (1961) of the officially

determined average ratios as a basis for providing taxpayer relief from higher than average assessments within a given municipality. The court held that the average ratio determined by the Division of Taxation is appropriate evidence of the common level to which reductions should be granted, absent other proofs suggesting that the average ratio should be modified. More recently, in *Siegal v. City of Newark*, 38 N. J. 57 (1962), the Supreme Court reaffirmed its holding in the *Kents* case.

4. *Services to Local Taxing Districts*

A principal function of the Division of Taxation is the supervision and coordination of local property tax procedures. The relative importance of the Division's service effort to local taxing districts is derived both from the dominant position of the local property tax within the aggregate State tax structure and from the Division's statutory responsibility to assist local taxing districts in the assurance of equity, uniformity and efficiency in property tax administration.

In 1967, local property tax collections, which increased \$171.9 million (13.87%) over 1966, aggregated \$1,411 million as compared to major State tax collections of \$832 million. In 1967, State and local portions of the State and local tax revenue collections in New Jersey were 37.1% and 62.9%, respectively. In 1966, local property tax collections, which increased \$37.9 million (3.2%) over 1965, aggregated \$1,239 million as compared to major State tax collections of \$592 million. In 1966, State and local portions of the State and local tax revenue collections in New Jersey were 32.3% and 67.7%, respectively.

As shown above, the State portion of the State and local tax revenue in New Jersey was 37.1% in 1967 and 32.3% in 1966. Both these figures were substantially lower than the 50.5% average for all states indicated in recent studies conducted by the United States Bureau of the Census. Since property taxes comprise more than 90% of all local tax revenues, this heavy dependence upon local revenue inevitably means heavy dependence upon local property taxes.

Prior to increased State supervision and coordination initiated in 1953 with the establishment of the Local Property Tax Bureau, nearly 900 local assessors and 21 county boards of taxation in 567 taxing districts administered the local property tax under what the Commission on State Tax Policy described as "chaotic conditions." During

the last 13 years, the services rendered by the Division of Taxation have been responsible for substantially reducing this chaos and demonstrating that property taxes are not necessarily "more easily replaced than repaired."

The continuing services of the Local Property Tax Bureau (See Local Property Tax Bureau Summary of Functions for detail) include direct assistance to local assessors and to county boards of taxation in administering the local property tax and cooperation and assistance in implementing recent tax legislation. Annual in-service courses are provided for assessors and special instructions for assessors and other local tax officials are provided whenever any new legislative or judicial development makes new standards of procedure necessary. Close liaison is maintained with each of the 21 county boards of taxation for the exchange of information and technical assistance.

In addition, numerous publications are made available to aid the local assessor. These include the *Real Property Appraisal Manual for New Jersey Assessors*, the *Assessors Law Manual*, ten annual issues of a *Local Property Tax Bureau Newsletter*, an *Assessors Daily Work Calendar*, and a *Handbook for New Jersey Assessors*.

Equalization tables prepared by the Division also supply an important by-product of statistical information. These data are made available to local governments as an aid to administration of the local property tax and to county boards of taxation for use in apportioning county costs among local taxing districts.

The Public Utility Tax Bureau provides information to local taxing districts relative to the preparation of suitable tax maps. It examines all local tax maps and suggests revisions when they seem appropriate. Completed tax maps are approved by the Bureau and a file of all approved maps is maintained.

In addition to its responsibility to assess and apportion utility taxes and domestic insurance taxes for local collection, the Division of Taxation assesses and collects for local governments all property taxes upon Class II Railroad Property as well as taxes upon financial businesses levied under the Financial Business Tax Act.

5. *Tax Study*

A. *The Environment*

June 30, 1967 ended a fiscal year devoted to extensive study and preparation for changes in New Jersey's tax structure, most of which will go into effect in calendar 1968. In the general election in 1965 the debate concerning methods of raising more State revenues had changed from "whether a broad based tax" to "which broad based tax."

As the 1966 Annual Report noted, the choice was resolved in favor of a sales tax. Consequently, during fiscal 1967, the Division of Taxation devoted much time to quantitative analysis of various aspects of the Sales Tax, including revenue estimates and the impact of certain proposed exemptions.

The continuing debate over personal property taxation came to a head with the adoption of the so-called "Chapter 51 Replacement Package" which is designed to eliminate objectionable features of Chapter 51, (L. 1960)* including "dual" tax rates and widely varying local assessments of business personal property, with a series of State-administered business taxes. These changes, too, were the subject of intensive analysis within the Division, as was the replacement of the old Class II railroad property tax by a tax at the flat rate of \$4.75 per \$100 of true value.

As might be expected in such an environment the Division of Taxation received a large and diverse number of inquiries concerning the several tax proposals and all sorts of alternatives to them. As is always true these inquiries required extensive research and considerable activity in the areas of tax revenue estimating, legislative drafting, examination of tax laws and practices applied in other States as well as analysis of various suggestions and consultations concerning them. The fact that only a small part of this activity is associated with legislative measures finally adopted, or even introduced, subtracts nothing from the time and effort consumed by it or the importance of the tax study which it represents.

B. *Sales and Use Tax*

Fiscal 1967 was the first year of operation for New Jersey's Sales Tax. This tax, which imposes a levy of 3% on retail sales and on

* For details, see Annual Report of the Division of Taxation, 1966.

certain services, brought in over \$208 million dollars during the year and accounted for 25% of all taxes collected by the Division of Taxation. Exempted from the tax are such items as food for off premises human consumption, clothing, and prescription medicines, and other commodities, such as gasoline, which are taxed separately.

Administration of the Sales Tax has proceeded smoothly, especially considering the fact that the Sales Tax Bureau had just two months from enactment of the law to the effective date of the tax. This large new Bureau, which greatly increased the size of the Division, has been required to make decisions, and make them rapidly, in many areas. For instance, decisions have been required concerning the application of the tax, and interpretation of its various exemptions. In this connection, it should be noted that many proposals for additional exemptions were put forward during the year. While only a small percentage of these were adopted, each proposal required careful study and estimates of its likely effect on Sales Tax Revenue. The most important exemptions adopted during fiscal 1967 (in terms of estimated revenue loss) include the following: services to heating systems in houses or buildings occupied as the home of not more than three independent families; sales of material to non-commercial purchasers to be incorporated into wearing apparel; sales of machinery used in the operation of sewage systems; and sales of tampons and like products.

C. *Business Personal Property*

Acting on recommendations made by a Governor's Committee on Local Property Taxation, the New Jersey Legislature in 1966 enacted a series of state-administered business taxes designed to replace the locally administered business personal property tax. This so-called "Replacement Package" includes four taxes:

1. An increase in the corporation net income tax rate from 1.75% to 3.25%, with the revenues derived from 1.25% of the 1.50% increase being used for local business personal property tax replacement.
2. A tax on machinery and equipment used in business, excepting inventories and farm personal property, at the rate of 1.3% on 50% of original cost, to be levied on a State-wide basis.

3. A tax, at the rate of $\frac{1}{20}$ th of 1% on the gross receipts of all retail stores in excess of \$150,000.
4. On the gross receipts of all unincorporated businesses in excess of \$5,000, a tax at the rate of $\frac{1}{3}$ of 1%.

The "save harmless" provision in the 1966 law was amended in 1967 (c.50, P.L. 1967) to provide that no taxing district shall receive less revenue than the amount levied in 1964, 1965 or 1966, whichever is greater and that in calculating the amount of "save harmless" revenues for 1966, there shall be included in said amount for each municipality the aggregate amount of increases, if any, in taxable valuations of business personal property determined by the county board of taxation during said year upon appeals.

D. The Local Property Tax Roll Conversion Program

During the period covered by this report, a significant step forward has been taken by New Jersey in the administration of the local property tax. For years the Division of Taxation has recognized that Electronic Data Processing could be advantageously employed by local taxing districts to, among other things, streamline tax records, produce tax bills, and provide for the retrieval of real property tax data. As a direct result of this recognition, the Division has produced a data processing machine program which can be made available to local taxing districts and counties interested in mechanizing their local tax records.

The program was thoroughly tested in a pilot project in which all local tax records in Somerset County for 1967 were converted to Electronic Data Processing. This pilot project was undertaken by the Division of Taxation in cooperation with the Somerset County Board of Taxation. Thus, for the first time, in 1967, a New Jersey county produced all local tax lists, tax duplicates, and other tax records from input, data card files, supplied by the taxing districts within the county.

Though some individual municipalities had experimented with data processing, the Somerset County conversion was the first taken on a county wide basis. The conversion has been received with enthusiasm by local tax officials because it works. There is considerable additional evidence of a growing interest among local tax officials in this program. The Division of Taxation has received many in-

quiries concerning the program and its implementation. The fullest cooperation has been extended in answering inquiries and in making the program available. It is felt that this program is the most significant innovation in local property tax administration since the development of Equalization Tables.

E. Central Identification Unit

The project of developing a centralized taxpayer identification system is being undertaken by the Division as a by-product of implementing the Chapter 51 Tax Replacement Program on business personal property.

A section, known as the Central Identification Unit, has been designated to prepare and maintain a unified file of taxpayers and taxpayer information. The goals of this Unit are (1) to maintain a unified taxpayer file which would facilitate the mailing of tax material to taxpayers for the various state taxes under which he is enrolled in this program and (2) to maintain a unified taxpayer file which will permit access to information regarding the tax status for all taxes to which he is liable. Included in the long-range planning of this Unit are those highly desirable features which would permit the Unit to assume the responsibilities of a centralized cash control operation for the Division of Taxation.

The taxes presently involved in this program are Corporation Tax, Sales Tax, Business Personal Property Tax, Unincorporated Business Tax and Retail Gross Receipts Tax. It is anticipated that the initial taxpayer file will contain in excess of 350,000 individual taxpayers. All additions, deletions or changes to the file are the responsibility of the Central Identification Unit. This Central File will be, in short, a thoroughly modern, mechanized operation.

F. Corporation Tax Analysis

Application of electronic data processing in the area of corporation tax analysis has continued to make it possible for the Division of Taxation to maintain tax audits on a current basis. Fiscal 1967 was the second year in which the Corporation Tax Bureau has scheduled audits in an orderly manner without the problems of fighting the statute of limitation.

An important by-product of these corporation tax procedures is a current accounting for tax returns and payments received prior to the time when audits are completed. Table 3 shows the detail of payments received pursuant to 1964 tax returns during the fiscal year beginning July 1, 1965.

Reflecting unaudited results obtained from 100,530 corporation returns Table 3 shows that 60,346 corporations report taxes totaling less than \$100. This 60% of all corporations account for \$2,204,381 (25.8%) of the \$85,303,908 total payments received. At the other extreme 122 corporations report taxes in excess of \$100,000 for a total of \$33,874,906 (39.7%) of all payments due.

TABLE 3
CORPORATION TAX BUREAU 1965 RETURNS CASH RECEIPTS
RECEIVED DURING THE FISCAL YEAR JULY 1, 1965 THROUGH JUNE 30, 1966

<i>Tax Amount</i>	<i>Number Corporations</i>	<i>Corporation Tax</i>		<i>Penalty and Interest</i>	<i>Payment Received</i>
		<i>Net Income</i>	<i>Net Worth</i>		
Under \$100—					
Domestic	55,281	\$307,666.37	\$1,637,874.19	\$42,455.82	\$1,987,996.38
Foreign	5,065	28,630.77	183,792.04	3,961.76	216,384.57
Total	60,346	\$336,297.14	\$1,821,666.23	\$46,417.58	\$2,204,380.95
\$100- \$199—					
Domestic	11,258	\$573,494.01	\$1,032,723.60	\$17,388.93	\$1,623,606.54
Foreign	1,081	53,406.70	98,931.91	2,210.76	154,549.37
Total	12,339	\$626,900.71	\$1,131,655.51	\$19,599.69	\$1,778,155.91
\$200- \$299—					
Domestic	5,533	\$597,406.76	\$755,191.12	\$12,364.14	\$1,364,962.02
Foreign	602	57,815.82	90,725.24	1,905.21	150,446.27
Total	6,135	\$655,222.58	\$845,916.36	\$14,269.35	\$1,515,408.29
\$300- \$399—					
Domestic	3,576	\$582,878.82	\$654,775.40	\$8,689.88	\$1,246,344.10
Foreign	430	63,501.46	85,993.40	1,653.96	151,148.82
Total	4,006	\$646,380.28	\$740,768.80	\$10,343.84	\$1,397,492.92
\$400- \$499—					
Domestic	2,675	\$609,424.26	\$588,184.97	\$7,610.32	\$1,205,219.55
Foreign	345	65,432.18	88,847.49	1,114.11	155,393.78
Total	3,020	\$674,856.44	\$677,032.46	\$8,724.43	\$1,360,613.33

\$500- \$999— Domestic Foreign	6,198 942	\$2,245,113.50 310,108.49	\$2,047,609.00 364,833.55	\$21,641.37 4,784.12	\$4,314,363.88 679,726.16
Total	7,140	\$2,555,221.99	\$2,412,442.55	\$26,425.50	\$4,994,090.04
\$1,000- \$1,999— Domestic Foreign	2,921 712	\$2,049,142.80 480,932.37	\$1,956,259.99 525,310.70	\$13,110.12 6,009.94	\$4,018,512.91 1,012,253.01
Total	3,633	\$2,530,075.17	\$2,481,570.69	\$19,120.06	\$5,030,765.99
\$2,000- \$2,999— Domestic Foreign	864 343	\$1,141,589.09 386,308.41	\$968,761.73 449,008.26	\$5,742.79 5,882.88	\$2,116,093.61 841,199.55
Total	1,207	\$1,527,897.50	\$1,417,769.99	\$11,625.67	\$2,957,293.16
\$3,000- \$3,999— Domestic Foreign	408 194	\$739,665.50 326,882.83	\$653,940.96 342,291.35	\$3,585.37 5,325.66	\$1,417,191.83 674,499.83
Total	602	\$1,086,548.33	\$996,232.31	\$8,911.03	\$2,091,691.67
\$4,000- \$4,999— Domestic Foreign	264 125	\$640,853.50 237,560.57	\$532,441.27 298,231.22	\$4,636.11 3,088.74	\$1,177,930.88 558,880.53
Total	389	\$898,414.07	\$830,672.49	\$7,724.85	\$1,736,811.41
\$5,000- \$9,999— Domestic Foreign	425 368	\$1,638,933.21 1,283,911.93	\$1,280,487.37 1,285,415.80	\$6,417.64 6,726.51	\$2,925,838.22 2,576,054.24
Total	793	\$2,922,845.14	\$2,565,903.17	\$13,144.15	\$5,501,892.46
\$10,000- \$24,999— Domestic Foreign	237 295	\$1,879,008.62 2,389,205.39	\$1,685,090.57 2,258,607.44	\$3,179.74 11,192.79	\$3,567,278.93 4,659,005.62
Total	532	\$4,268,214.01	\$3,943,698.01	\$14,372.53	\$8,226,284.55

TABLE 3—Continued
 CORPORATION TAX BUREAU 1965 RETURNS CASH RECEIPTS
 RECEIVED DURING THE FISCAL YEAR JULY 1, 1965 THROUGH JUNE 30, 1966

<i>Tax Amount</i>	<i>Number Corporations</i>	<i>Corporation Tax</i>		<i>Penalty and Interest</i>	<i>Payment Received</i>
		<i>Net Income</i>	<i>Net Worth</i>		
\$25,000-\$49,999—					
Domestic	60	\$1,058,446.37	\$1,001,332.92	\$891.95	\$2,060,671.24
Foreign	107	1,959,717.79	1,919,327.80	10,998.20	3,890,043.79
Total	167	\$3,018,164.16	\$2,920,660.72	\$11,890.15	\$5,950,715.03
\$50,000-\$74,999—					
Domestic	30	\$744,947.78	\$1,084,212.38	\$1,344.41	\$1,830,504.57
Foreign	45	1,381,030.12	1,393,956.68	3,593.89	2,778,580.69
Total	75	\$2,125,977.90	\$2,478,169.06	\$4,938.30	\$4,609,085.26
\$75,000-\$99,999—					
Domestic	10	\$402,995.61	\$464,039.22	\$7,970.27	\$875,005.10
Foreign	14	604,546.69	593,397.78	1,321.86	1,199,266.33
Total	24	\$1,007,542.30	\$1,057,437.00	\$9,292.13	\$2,074,271.43
\$100,000 and Over—					
Domestic	47	\$4,785,335.06	\$6,824,563.38	\$11,090.52	\$11,620,988.96
Foreign	75	14,024,148.72	8,202,230.14	27,538.38	22,253,917.24
Total	122	\$18,809,483.78	\$15,026,793.52	\$38,628.90	\$33,874,906.20
Total—					
Domestic	89,787	\$20,016,901.26	\$23,167,488.07	\$168,168.89	\$43,352,558.22
Foreign	10,743	23,673,140.24	18,180,900.80	97,308.78	41,951,349.82
Total	100,530	\$43,690,041.50	\$41,348,388.87	\$265,477.67	\$85,303,908.04

6. *Police Functions*

Aside from the kind of enforcement commonly associated with the assessment and collection of taxes, the Division of Taxation is responsible for administering certain regulatory measures not directly related to taxation. This requires the policing of trade practices and prices charged in the sale of cigarettes and motor fuels and the enforcement of restrictions upon the display of outdoor advertising.

Following a Supreme Court decision upholding the constitutionality of R. S. 56:6-2(e) (An act to regulate the retail sale of motor fuels) the Director of Taxation issued Regulation No. RC-4 (May 11, 1961) to prohibit any retail dealer from giving away anything of value when the gift is conditioned upon the purchase of motor fuels and would tend to produce sharp price reductions, create price wars and generate price instability within the industry.

The Motor Fuels Tax Bureau also increased its activities in checking retail dealers for the use of lotteries, prizes, wheels of fortune, punch boards or other games of chance in connection with the sale of motor fuels.

No special activity occurred in the administration of the Unfair Motor Fuels Practice Act which prohibits supplying companies from discriminating in tank wagon price between different retail dealers purchasing the same grade, quantity or quality of branded motor fuels, except to meet competition. Most of the large oil companies are on "fair trade," as a result of which there was almost a total absence of unsettled price conditions in the State.

Chapter 191, Laws of 1959 (Section 11) established restrictions upon the display of Outdoor Advertising, and the Outdoor Advertising Tax Bureau is responsible for enforcing them. This involves examination of permit applications as they are submitted, checking of unauthorized displays erected contrary to law, and taking appropriate disciplinary action.

SUMMARY OF RECENT CHANGES IN THE TAX LAWS

CIGARETTE TAX

License—Assignability and Transferability—Chapter 260, Laws of 1966 (approved September 1, 1966). Amends N. J. S. A. 54:40A-4 to provide that a purchaser or assignee of a licensed wholesaler or licensed distributor, or any other person upon whom the business of a licensed wholesaler or licensed distributor shall devolve by operation of law, shall, upon application to the director, be entitled to an assignment or transfer of the wholesale or distributor license for the balance of the existing license period upon payment of a \$5 fee.

Transportation of Unstamped Cigarettes—Bond—Vehicle—Penalty—Chapter 312, Laws of 1966 (approved December 19, 1966). Amends N. J. S. A. 54:40A-32 to provide that the owner or any person having a security interest in any vehicle seized for transporting unstamped cigarettes may secure release of his vehicle by depositing with the clerk of the court, in which the proceeding is pending, a bond in an amount to be fixed by the court, conditioned upon the return of said vehicle to the director upon demand after completion of the proceeding. The transporter who violates the act is a disorderly person.

CORPORATION BUSINESS TAX

Corporation Business Tax—Agricultural Cooperatives—Exemption—Chapter 285, Laws of 1966 (approved October 3, 1966). Amends the Agricultural Co-operative Associations Law (Chapter 13, Title 4) to provide that an agricultural cooperative organized under Chapter 13, Title 4, or a foreign corporation duly authorized under R. S. 4:13-15, with or without capital stock, shall pay an annual fee to the Secretary of Agriculture of \$10 in lieu of all franchise or corporation taxes. The amendment specifically exempts qualified cooperatives from the Corporation Business Tax Act and the Uniform Security Law provided that on or before the first day of the eighteenth month following the date of filing of the certificate of incorporation with the Secretary of Agriculture, the association shall have applied for or received a letter of exemption from the Internal Revenue Service and the same is filed with the Secretary of Agriculture. On or before September 1 of each year, the Secretary of Agriculture is required to certify to the Director of the Division of Taxation the names of all agricultural cooperative associations that have complied with the requirements of N. J. S. A. 4:13-2.1. **Note—**N. J. S. A. 54:10A-3(b) has exempted agricultural cooperative associations incorporated under or subject to Chapter 13, Title 4 and exempt under Subtitle A, Chapter 1 F, Part III, Section 521 of the Internal Revenue Code (c. 174, L. 1960).

Exempt Corporations—Exception—Chapter 48, Laws of 1967 (approved May 16, 1967). Amends N. J. S. A. 54:10A-3(a) to provide that the exemption from the Corporation Business Tax of corporations subject to gross receipts taxes does not extend to corporations on the basis of their being subject to the Retail Gross Receipts Tax Act (c. 133, L. 1966).

Business Allocation Factor—Receipts Fraction—Removal from Numerator of Certain Receipts—Chapter 51, Laws of 1967 (approved May 16, 1967). Deletes section 54:10A-6(B)(3) of the Revised Statutes, which provided that the numerator of the receipts fraction for apportionment of entire net worth and entire net income includes receipts from the sales of property not located at the time of the receipt of or appropriation to the orders at any permanent or continuous place of business outside New Jersey, where the orders are received or accepted in New Jersey. The act carries out the original legislative intent (c. 133, L. 1966) to calculate the receipts fraction on a destination basis.

LOCAL PROPERTY TAXES

Tax Assessors—Examination—Certification—Tenure—Chapter 44, Laws of 1967 (approved May 4, 1967). Provides for the qualification, examination and certification of tax assessors, and the means whereby such persons may obtain tenure. Commencing in March, 1968 and semi-annually thereafter in March and September of each year, examinations will be administered by the Director of the Division of Taxation for persons desirous of obtaining certification. On and after July 1, 1971, no person may be appointed, reappointed, elected or reelected as tax assessor unless he shall hold a tax assessor's certificate. Excepted from this limitation are assessors who shall have served continuously in office from July 1, 1967 to the date of reappointment or reelection. A tax assessor certificate may be obtained either by successfully passing an examination or upon application to the Director, up to June 30, 1969 of adequate proof of the satisfactory completion of certain specified training courses and that applicant is actually in office as assessor at the time of the application. The law does not affect tenure of office acquired prior to the effective date of May 4, 1967.

Tax Assessors—Tenure Where Position Has Been Abolished—Chapter 211, Laws of 1966 (approved July 27, 1966). Provides tenure for any person who held the office of tax assessor in any municipality continuously for not less than 10 years and whose office has been or shall have been abolished as a result of a change in the form of government and who thereafter shall be appointed assessor or deputy assessor in the same municipality and shall have served satisfactorily in that office or position for 2 years.

Exemption—Land Owned By Educational Institution Supported From State Revenue—Chapter 318, Laws of 1966 (approved January 5, 1967). Amends R. S. 54:4-3.6 by providing a property tax exemption with respect to buildings actually used for historical societies, associations or exhibitions, when owned by the State, county or any political subdivision or when located on land owned by an educational institution which derives its primary support from State revenue.

Exemption—Educational Television Associations—Chapter 24, Laws of 1966 (approved April 18, 1967). Provides for the exemption of land, up to 30 acres, and buildings used exclusively by a nonprofit association or domestic or foreign corporation for the production and broadcasting of educational television, provided the association or corporation owns the property and is authorized to carry out the purposes on account of which the exemption is claimed. The exemption is applicable to taxes payable in 1968 and there-

after. **Note**—This law, in effect, supersedes the decision in **WHYY v. Borough of Glassboro**, 91 N. J. Super. 269 (App. Div.), aff'd. 50 N. J. 6 (1967), which denied exemption under R. S. 54:4-3.6 by reason of the incorporation of claimant under the laws of Pennsylvania.

Exemption—Water Pollution Control Equipment—Chapter 104, Laws of 1967 (approved June 15, 1967). Amends N. J. S. A. 54:4-3.56, which provides for the exemption from property tax of air pollution control equipment, by including the exemption of water pollution control equipment. The exemption becomes effective for the tax year following the year in which the certification is granted and thereafter during its use primarily for such purposes.

Poll Tax—Repeal—Chapter 153, Laws of 1967 (approved July 10, 1967). Repeals R. S. 40:48-8 under which law municipalities were empowered to levy poll taxes of \$1 on male inhabitants over 21 years of age, domiciled in the municipality. Technical changes have accordingly been made in R. S. 54:4-78 and 79.

Study—State Owned Lands—Chapter JR 7, Laws of 1967 (approved May 18, 1967). Reconstitutes the commission created by JR 10, Laws of 1965 to study and investigate the adequacy of existing laws relating to the taxation of State-owned lands by local taxing districts. The Commission is required to report to the current Legislature or to the 1968 Legislature upon its convening.

Urban Renewal Associations—Chapter 114, Laws of 1967 (approved June 19, 1967). Amends N. J. S. A. 40:55C-65 to 67 to extend the exemptions and tax benefits provided for urban redevelopment corporations to unincorporated entities.

SALES AND USE TAX

Exemptions—Returns—Chapter 25, Laws of 1967 (approved April 18, 1967 and effective May 1, 1967, with the exception of N. J. S. A. 54:32B-17, 18 which are effective April 1, 1967). Amends the Sales and Use Tax Act by providing for the following exempt services (N. J. S. A. 54:32B-3):

1. (a) Services rendered in connection with orthopedic, prosthetic and corrective devices;
- (b) services of maintaining, servicing or repairing a residential heating system unit serving not more than three families, living independently and cooking on the premises;
- (c) garbage removal and sewer services performed on a regular contractual basis for not less than 30 days.
2. The amendment also exempted the following sales (N. J. S. A. 54:32B-8):
 - (a) Sales of nonprescription prosthetic devices, orthopedic appliances and medical aids, oxygen, human blood and tampons;
 - (b) sales of noncarbonated soft drinks;
 - (c) sales of components of home-made wearing apparel;
 - (d) sales of apparatus or equipment relating to sewerage systems;

- (e) sales of transcribed theatrical and broadcast productions;
- (f) sales of bibles and other bona fide sacred religious documents;
- (g) sales of flags of the United States and of New Jersey;
- (h) sales of rolling stock of railroads;
- (i) sales of buses, including parts therefore, to bus companies and affiliates and to common and contract carriers of school children.

3. The amendment also exempts:

sales or amusement charges by or to volunteer fire companies, rescue, ambulance, first aid or emergency squads and parent-teacher associations (N. J. S. A. 54:32B-9). In addition, the director is empowered to designate different times for payment of tax and filing of returns (N. J. S. A. 54:32B-17, 18).

Sales Tax Study—Exemptions—Chapter JR 8 (approved July 7, 1967). Requests the Commission on State Tax Policy to study the desirability to provide exemptions from the Sales and Use Tax Act of the following household supplies, veterinary drugs, non-prescription drugs, pet foods, building materials to contractors, subcontractors and repairmen; and whether exemptions should be provided for civic clubs, veterans groups, fraternal organizations, social clubs and women's clubs; and whether any other exemptions as proposed in any legislation introduced in the 1967 Legislature are desirable and necessary. The Commission is also requested to study the total scope of present exemptions contained in the law. The Commission is required to report its findings and recommendations to the Governor and Legislature on or before July 1, 1968. The Commission may make interim reports.

UNINCORPORATED BUSINESS TAX

Allocation Factor—Chapter 49, Laws of 1967 (approved May 16, 1967). Amends N. J. S. A. 54:11B-4 to include in the numerator of the allocation factor 100% (instead of 50%) of the receipts from the sales of tangible property located outside the State and shipped into the State, and deletes the inclusion of 50% of the receipts from sales of property located in the state and shipped outside the State. The act repeals the provision relating to receipts from sales of property not located at any permanent or continuous place of business in the state, where the orders were received or accepted in the state. The act also authorizes the Director to extend the filing date for 6 months by general regulation and to waive interest (N. J. S. A. 54:11B-20); and to extend the filing date for 3 months in individual cases (N. J. S. A. 54:11B-16).

GENERAL

Division of Tax Appeals—Designates Members as Judges—Salaries—Chapter 222, Laws of 1966 (approved August 10, 1966). Amends R. S. 54:2-3 to 54:2-10 to designate members of the Division of Tax Appeals as judges and to provide for the salaries of each judge to be \$17,000 and for the salary of the "presiding judge" to be \$18,000.

Property Tax Replacement Program—Chapter 50, Laws of 1967 (approved May 15, 1967). Amends c. 135, L. 1966 by clarifying the formula whereby

funds are to be distributed to municipalities of certain tax revenues to replace the repealed local tax on business personal property. The act provides that the amount of save-harmless shall be calculated on the basis of the amount levied pursuant to R. S. 54:4-52 and that in calculating the amount of save-harmless revenues for 1966, there shall be included in said amount for each municipality the aggregate amount of increases, if any, in taxable valuations of business personal property determined by the county board of taxation during said year upon appeals.

SUMMARY OF RECENT COURT DECISIONS AND OPINIONS OF THE ATTORNEY GENERAL AFFECTING TAXATION

CIGARETTE TAX

Cigarettes—Penalties—Carriers of Unstamped Cigarettes—Confiscation of Vehicles—William Kingsley, Acting Director of Division of Taxation v. Giangrande, (App. Div., 1967). Held that unstamped cigarettes and the vehicle used to transport them were contraband and subject to seizure. As soon as defendants admitted that they had untaxed cigarettes in the trunk, N. J. S. A. 54:40A-32, which provides that contraband cigarettes are subject to seizure by State agents, became operative. The incidental search of the vehicle, without a warrant, and the consequent taking of possession thereof, were free from objection as unreasonable under the Fourth Amendment, as expressly determined in comparable circumstances in **Cooper v. California**, 17 L. Ed. 2d 730 (1967).

CORPORATION TAX

Corporate Franchise Tax—Business Allocation—Regular Place of Business Outside New Jersey—Floating Cranes—M. P. Howlett, Inc. v. Director, Division of Taxation—(Division of Tax Appeals, 1967). Held that cranes which were under contract to taxpayer's customers and were located full time in New York were not regular places of business nor were they "other space of the taxpayer which is regularly maintained, occupied and used in carrying on its business and in which one or more regular employees are in attendance," so as to permit the taxpayer to use the business allocation factor in computing its corporate business tax. The cranes did not fit the commonly understood definition of a regular place of business. Although they contained 8' x 20' cabins in which spare parts and business forms were kept and they were regularly attended by taxpayer's employees, the cranes were merely pieces of equipment. Further, the allocation factor was designed for the relief of multi-state businesses which were dependent on, used and paid for services of a foreign jurisdiction. The taxpayer was not so dependent, nor was it required to pay for any such services.

LOCAL PROPERTY TAX

Property Tax Exemption—Reduction of Assessments—Blair Academy v. Blirstown, 95 N. J. Super. 583 (App. Div., 1967). (1) Held that faculty houses of schools owned and operated by a private nonprofit educational institution are exempt from property taxes where their occupancy was without any rental and the residences were used in part for consultations with students and for similar school purposes. (2) Residence of business manager was held to be exempt where such person was required to live on the school grounds and to be available on a 24 hour basis. The maintenance shop, maintenance garage, paint shop and other auxiliary buildings were also held to be exempt since they are part of the school plant and essential to its maintenance. (3) The Division ruled that the operation of a water department, the opening of a golf course to the public when not in student use,

operation of a summer tennis clinic when not in student use and the use of a catering system in furnishing meals were not such activities, under the circumstances in the case, which preclude the claim that the school is a non-profit corporation. The court also ruled that where an initial exemption statement had been obtained pursuant to N. J. S. A. 54:4-4.4 the failure to file the "further statement" did not preclude the nonprofit school of the tax exemption to which it was entitled by law. The tax assessor was fully aware of the school's tax exempt status for 35 years. (4) The court further ruled that amendment by the school of petitions of appeal so as to allege therein that the school was claiming tax exemption, was proper, and that the 1965 appeal should not have been dismissed on the basis that such amendment was impermissible. (5) The court also held that the "freeze" statute, N. J. S. A. 54:2-43 does not apply so that the Division of Tax Appeal's determination of tax exemption as to 1963 appeals did not become conclusive and binding as to the 1965 appeals on the issue of tax exemption. (6) Amendment of the petition which asserted the same cause of action, the same claim of relief which it asserted before the county board of taxation was not beyond the Division of Tax Appeal's jurisdiction. The amendment is permitted to further the liberality of amendments and to emphasize that substance and not form shall prevail.

Property—Basis of Assessment—Depreciation—Associated Dry Goods Corporation v. Township of Millburn, (Appellate Division, 1967, affirming the Division of Tax Appeals). Held that the use of the summation method of valuation, including depreciation, the actual construction cost of the original building and actual reproduction cost, if proper to arrive at the depreciated value of improvements to real estate. The findings of the Division of Tax Appeals were supported by substantial competent evidence when it used the opinion of an expert realtor-appraiser who made a constant study of building cost and used recognized sources of information in obtaining actual construction cost.

Property—Assessment—Mandamus Sought by County Board of Taxation to Compel Town Council and Tax Assessor to Carry Out Revaluation—Board of Taxation of Essex County v. Town of Belleville, et al., 95 App. Div. 327 (1967) affg. 92 N. J. Super. 338 (1966). The Appellate Division affirmed the court below which held that the County Board of Taxation can seek by writ of mandamus to compel the Town Council and Tax Assessor of a municipality to appropriate monies and furnish aid necessary to carry out a revaluation of the taxable real property within the municipality. The general scheme of taxation implies that the County Board of Taxation has the power to alleviate the existing unequal burden of taxation by ordering the Town Council and Tax Assessor to provide funds and cooperate in the revaluation of the taxable property so as to achieve valuation at 100% of true value. A municipality may not refuse to cooperate financially in bringing assessed value up to a current valuation of 100%. The Legislature has delegated to these boards the general power to do anything necessary for the taxation of all county property at its taxable value.

Exemptions—Personal Property Stored in a Public Warehouse—Mead Johnson and Company v. Borough of South Plainfield, et al., 95 N. J. Super. 455 (App. Div., 1967). Held that in reversing the Division of Tax Appeals

that personal property stored in a public warehouse where (1) the parties operate under a financial arrangement of mortgagor-mortgagee, (2) the warehouse was originally operated by the customer and sold to the warehouseman, (3) the warehouseman supplies special services, (4) the parties operate under a cost-plus-compensation arrangement and share revenues from other customers, and (5) one customer maintains a dominant position, is exempt from taxation since the sale of the warehouse by the customer was a bona fide business transaction and the seller's taking back of a purchase money mortgage does not affect the status as a public warehouseman. The long relationship between the customer and warehouseman does not approximate that of principal and agent, the services rendered to the customer are no different from those available to other customers of this general distribution warehouse. The cost-plus arrangement was customarily employed by the customer in its dealings with other public warehouses; and the customer has no exclusive right to any part of the warehouse or any financial interest therein.

Therefore, the personal property of said customer is stored in a public warehouse and a tax exemption for such property is proper pursuant to R. S. 54:4-3.20, **Jersey City City v. Liggett & Myers Tobacco Company**, 14 N. J. 112 (1953) is distinguishable in that there, the taxpayer leased a definite space in a warehouse, supplied its own employees, and the warehouseman had no control over, access to, or responsibility for the stored goods. It was obviously a landlord-tenant relationship and not that of bailor-bailee.

Lien Priority—Personalty—Municipality's Distraint Expenses—Universal C. I. T. Credit Corporation v. Borough of Paramus, 93 N. J. Super. 28 (App. Div., 1967). Held that a municipality acquires no lien for the payment of personal property taxes until the proceeding for their enforcement is taken by levy under a distress warrant. Expenditures made by a municipality in effecting its lien are not imposed on the holder of a prior chattel mortgage when these expenses did not benefit the mortgagee and were not made to preserve the mortgaged property. The mortgagee is not entitled to interest on the refund made by the municipality when a bona fide dispute exists between the parties and, unless provided for by statute, interest is not ordinarily payable as damages for the improper withholding of funds by a governmental agency.

Appeal to Division of Tax Appeals—Interest on Judgment Against City—713 Company v. City of Jersey City, et al., 94 N. J. Super. 210 (Law Division, 1967). Held that, in a case of first impression, a municipality was compelled to pay interest to a taxpayer on a judgment of the State Division of Tax Appeals mandating a refund of property taxes paid on over-assessed realty, although interest on tax abatements is not normally available absent a statutory direction. The Court distinguished the case at bar on the theory that interest was sought only on the judgment and not from the time of the overpayment. The municipality, which did not make payment until nine months after the judgment, deprived the taxpayer of the use of its money and should compensate it for such loss. However, the interest did not start to accrue until 75 days following the entry of the judgment. Thus, the municipality had 45 days to decide on an appeal and, failing an appeal, it had

an additional 30 days to comply with the formalities attendant the refund. The taxpayer was not obligated to make a demand for the refund since the judgment was an adequate substitute.

County Equalization Table—Failure to Report Sales Transactions—City of Asbury Park v. Monmouth County Board of Taxation, Division of Tax Appeals, September 7, 1967. Reduced assessment ratio for Howell Township from 95.55% to 84.46% by integrating into the current equalization table 214 SR 1A forms (Reports of Real Property Sales Transactions) which had been held out by the tax assessor without legal excuse or justification. There was no proof to support the presumption that this conduct on the part of Howell Township was going on for sometime and the Division accordingly refused to change the table to an 18 months table or to amend the table for the preceding year. The Division also corrected ratios of 2 other municipalities.

Omitted Property Assessment—Applicable Period—East Brunswick v. Raritan River Railroad Company, (Division of Tax Appeals, 1966). Affirmed a judgment of the county board of taxation which held that a petition for the assessment of omitted property which was filed on December 31, 1964 for the tax years 1963 and 1964 was not filed in time with respect to the year 1963 under the omitted property law which permits the county board to assess omitted property in any year or in the next succeeding year. The Division ruled that the computation of the limitation of time within which to file the petition is computed from the judgment of the county board rather than the time when the complaint is filed. The judgment having been rendered on September 27, 1965, it can only relate to omitted assessments in that year (1965) or in the preceding year (1964), (N. J. S. A. 54:4-63.17).

Exemption—Parking Lot—Intervening Street—Perth Amboy General Hospital v. Perth Amboy—(Division of Tax Appeals, September, 1966). Held that an automobile parking lot, separated from tax exempt hospital and lands upon which the hospital is situate by a street, is exempt under R. S. 54:4-3.6, inasmuch as the lands in question are necessary for the fair enjoyment of the buildings. The Division ruled that **Congregation B'nar Yisroel v. Millburn Township**, 35 N. J. Super. 67 (App. Div., 1955) was decisive of the issue.

Right to Appeal—Refund—Waiver—National Shoe Sales, Inc. v. City of New Brunswick—(Division of Tax Appeals, 1966). Held that the payment of refunds to taxpayers pursuant to authorization by the City in accordance with assessment reductions granted by the county board of taxation did not bar such taxpayers from appealing their assessments to the Division of Tax Appeals inasmuch as the City failed to condition the retention of the refund by agreement not to appeal. The City contended that the appeal statute, R. S. 54:2-39 is circumscribed with general principles of law giving rise to waiver. In rejecting this argument, the Division distinguished the case of **Hoboken v. Lamport and Holt Lines, Ltd.**, Division of Tax Appeals, 1937, where a refund of taxes was held to constitute a waiver of the city's right to appeal.

State-Owned Property—Exemption—Belleville v. Wallace and Tiernan, Inc.—(Division of Tax Appeals, 1967). Held that property which has been

used for many years as a highway and only recently has been taken out of highway use by reason of a realignment of the highway was exempt under R. S. 54:4-3.3 as state-owned property. The Division held that the statute indicates clearly that State-owned property is exempt from taxation regardless of its use. The Division distinguished **New Jersey Turnpike Authority v. Washington Township**, 16 N. J. 38 (1954) which held that property acquired by the Turnpike Authority, but which the Authority did not intend to use for highway purposes, was assessable. The Supreme Court, interpreting the Turnpike Authority statute, held that the property acquired by the Authority in addition to being owned by the Authority had to be used for a public purpose.

Farmland Assessment Act—Valuation of Farmland—Scotch Plains v. Amberg, etc.—(Division of Tax Appeals, 1966, aff'd by the Appellate Division, Superior Court on September 13, 1967). Held that in assessing farmland under the Farmland Assessment Act, the method of valuing farmlands as established by the State Farmland Advisory Committee was a better method than the gross multiplier method employed by the assessor. Under the law, the assessor is required to consider only those indicia of value which such land has for agricultural or horticultural use and that in addition to using his own personal knowledge, judgment and experience as to the value of such land, he shall also consider available evidence of agricultural and horticultural capability derived from the soil survey data at Rutgers, the National Cooperative Soil Survey and the recommendations of value as made by the State Farmland Evaluation Advisory Committee. A witness on behalf of the taxpayer pointed out the weakness of the gross multiplier method by showing that a large amount of gross income could be obtained in a small amount of land, from poultry, for example, but the income comes from capital invested, labor, etc., rather than from the land. The witness noted that the Committee had published values based upon productivity of the soil in different classes of land—i.e., cropland, harvested cropland, pasture, permanent pasture and woodland.

Farmland Assessment Act—Change in Ownership—Contiguous Land—Bojczuk v. Springfield—(Division of Tax Appeals, 1966). Held that two contiguous tracts of land (one tract of 10 acres and one tract of 3 acres) located within the taxing district, used for agricultural purposes, and owned by the same person will be treated as one for the purpose of determining the 5 acre minimum acreage requirement under the Farmland Assessment Act of 1964 (c. 48, P. L. 1964). Since the land has been used for agricultural purposes for the two prior tax years it may not be deprived of the benefits of the Act, even though a change of ownership occurred during that period. The land was being used for agricultural purposes by a tenant farmer. The Act stresses the use of land and not its ownership.

Property Valuation—Common Level—Iron Realty Company, Inc. v. North Bergen—(Division of Tax Appeals, 1967). Held that in a property valuation matter where it developed during the trial of the appeal that there was no common level of assessment with respect to the assessment of real property in the municipality, the ratio of assessed to true value of 43%, as promulgated by the Director of the Division of Taxation for State School Aid

purposes, should be applied to the value determination for the purpose of fixing the taxpayer's assessed value.

County Equalization Table—Unweighted Method—Woodbridge v. Middlesex County Board of Taxation—(App. Div., 1967). Held that in affirming the use of the "unweighted method" in preparing the county equalization table, the court found that the plaintiff's proofs fail to establish that the use of such method was arbitrary, capricious or unreasonable or that it was error as a matter of law to use that method. The court noted that the process of equalization is not an exact science and that it is intended to reconcile wide differences in assessment practices and is not always capable of strict scientific admeasurement. In upholding the findings of the Division of Tax Appeals, the court was not convinced that the use of the unweighted method was unreasonable or inefficient, or that it produced an unjust or inequitable apportionment of the intermunicipal cost of county government. The administrative advantages gained when all counties use the same method does not compel the adoption of one method for Middlesex County.

Parsonages—Exemption—Newark v. Trinity Cathedral in Newark—(Division of Tax Appeals, 1967). Held that under the state of the law as it existed at the time, the parsonage exemption under R. S. 54:4-3.6 applied to only one building with respect to each religious corporation and that it was improper to allow the Cathedral a second exemption after having received an exemption on one parsonage for the same tax year. **Note:** c. 154, P. L. 1962 amended the law so as to provide exemption with respect to parsonages for the "buildings, not exceeding two, actually occupied as a parsonage by the officiating clergymen of any religious corporation of this State"

Property—Veterans' Organizations—Taxability—Rockaway Township Post #344, American Legion v. Township of Rockaway—(Division of Tax Appeals, 1966). Held that an American Legion Post, which owns two adjoining tracts of land, one containing its Post home and the other having no use connected with the Legion home, is subject to tax on that tract of land which is not used for Legion purposes. Both tracts were conveyed to the Post by the same deed, but the nature of the use of the property, rather than singular ownership, is controlling for the purposes of granting tax exemptions.

The assessed value of taxable American Legion property was reduced, where the tax assessor's list of comparables was rejected as unconvincing and the taxpayer's expert witness testified that the land was inaccessible, had no proper road frontage and that development would be confiscatory.

Property—Table of Equalized Valuations—Development Property—Township of Livingston v. Essex County Board of Taxation—(Division of Tax Appeals, 1966). Held that the County Board of Taxation properly included in the computation of equalized values (1) the sale of lots purchased by an adjoining property owner, although the lots were on a paper street with no frontage, and (2) sales of lots on a paper street to a developer for the purpose of improving, subdividing and building on the lots. In both cases the sales were deemed bona fide. There were no valid reasons for excluding the sales from the computation. However, sales of other lots after the assessment date, which were found to be substantially improved after the assessment date and prior to the sale are excludible. The actual construction

and installation of the improvements substantially increased the value of the lots after the assessment date.

Property—Table of Equalized Valuations—Commercial Property—Township of East Windsor v. Mercer County Board of Taxation—(Division of Tax Appeals, 1966). Held that a sale of commercial real property, while ordinarily treated as non-usable in promulgating equalization tables if the values of the various elements are indeterminable, will be included in determining the equalization table if the value of the real property is a definite fixed amount.

Property—Table of Equalized Valuations—Borough of Woodbury Heights v. Gloucester County Board of Taxation—(Division of Tax Appeals, 1966). Held that a sale of land that has increased unusually in value because of its location on or near a highway is included in determining the county equalization table.

Property—Assessment—Calculation Error—Percentage Level—Equalization of Burden of Taxation—Baker and Taylor Co. v. Township of Hillside—(Division of Tax Appeals, 1966). A property assessment is upheld when the legislative intent to equalize the burden of taxation is carried out, even though there is an error in the method of calculation. While the assessor used the wrong percentage level in assessing the property (the common level was set at 50% instead of 34%), no injury occurred to the taxpayer and the intent of the Legislature is carried out.

Property—Assessment—Methods of Determination—Director's Value Tables—Discrimination—Todd Shipyards Corporation v. City of Hoboken—(Division of Tax Appeals, 1967). The use by a tax assessor of the State Director's value tables is upheld despite the fact that valuations for certain types of property are not included. The failure to include specified properties in the tables does not discriminate against those which are included. The assessment of obsolete business equipment is more accurately based on the marketability of the equipment than it is on the cost of reconstructing the equipment. Since that particular equipment was obsolete it has no replacement value as such.

OPINIONS OF THE ATTORNEY GENERAL

LOCAL PROPERTY TAX

Memorandum Opinion, November 30, 1964. In a Memorandum Opinion, the Attorney General ruled that taxpayers failing to file a return of tangible personal property used in business prior to September 2, 1964, are subject to a penalty of \$2 for each delinquent day. An additional penalty equal to 25% of the amount of tax determined to be due is assessed as of December 2, 1964, if a return is not filed prior to December 2, 1964. If the taxpayer receives an extension of time to file from the local tax assessor and fails to file his return prior to the expiration of the extended period of time, the \$2-a-day penalty starts on the day following the expiration of the extended period of time. The additional 25% penalty is assessed as of December 2, 1964, if a taxpayer with an extended filing date fails to file his return prior to December 2, 1964.

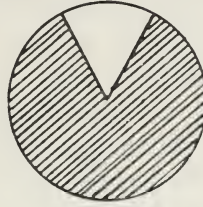
Note: Chapter 49, Laws of 1965 reduced the penalties provided the taxpayer filed a return of tangible personal property used in business, originally due in 1964 for the tax year 1965, on or before June 15, 1965.

Formal Opinion 1964—No. 7, December 29, 1964. The Attorney General ruled that in order to qualify for the property tax exemption accorded motor vehicles (Sec. 54:4-3.21), a vehicle must be registered in New Jersey (with the appropriate registration fees paid) and use or cause the use of motor fuel in traveling the highways. Accordingly, the exemption embraces (1) trailers, commercial trailers, semi-trailers and private utility trailers, including trailers used to haul machinery, (2) farm tractors and traction equipment, and (3) motor vehicles used exclusively as farm machinery, and excludes (1) road building machinery, traction engines and other machinery, (2) motor vehicles owned or controlled by motor vehicle manufacturers, dealers, transporters, purchase finances and insurers, and (3) house trailers.

The taxability of a motor vehicle with mounted equipment is determined without regard to the added equipment. If the vehicle and the equipment are not severable, the determination is based upon the status of the vehicle without reference to the equipment; if severable, the determination of the vehicle's taxable status does not affect the status of the equipment considered independently.

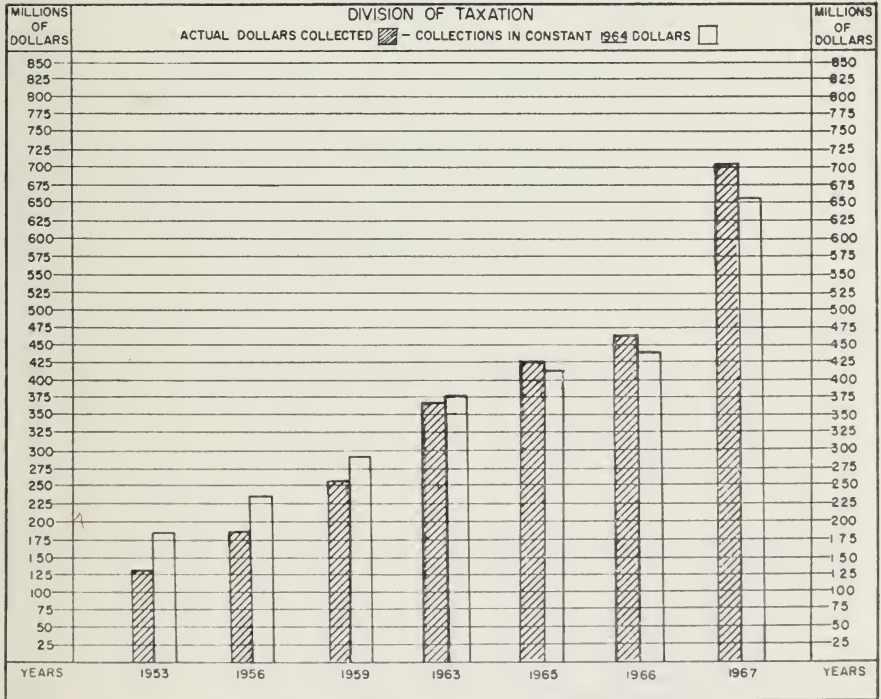
Division of Taxation

Total Division Revenue as % of State Tax Revenue



84.6%

Total Division Revenue for Selected Years



1967 Division Revenue by Bureau (in thousands of dollars)

Beverage Tax	\$32,119
Cigarette Tax	96,517
Corporation Tax	129,284
Emergency Transportation Tax	10,823
Motor Fuels Tax	148,394
Outdoor Advertising Tax	129
Public Utility and Railroad Tax	24,136
Transfer Inheritance Tax	55,506
Sales Tax	208,314
Total	\$705,223

Total Division Revenue for the Last Three Years

1965	\$426,694,985
1966	466,666,227
1967	705,222,688

1967 Division Revenue Increased 51.1%
Over 1966

1967 Costs were 1.14% of the Division's
Revenue

1967 Total Personnel in the
Division of Taxation: 1,054

1967 Total Administrative Costs for the
Division of Taxation \$8,050,667

Scope of Division Responsibilities

The Division of Taxation administers and enforces State Tax laws, and collects all revenues pertaining thereto. The Office of the Director formulates tax policy; establishes rules, regulations and procedures; and supervises the activities of the following tax bureaus: Beverage Tax Bureau; Cigarette Tax Bureau; Corporation Tax Bureau; Emergency Transportation Tax Bureau; Public Utility Tax Bureau; Local Property Tax Bureau; Motor Fuel Tax Bureau; Outdoor Advertising Tax Bureau; Sales Tax Bureau and Transfer Inheritance Tax Bureau (R. S. 52:18-1 et seq.).

The Office of the Director functions as a “control tower” responsible for coordinating and maintaining the full schedule of State tax activities and assuring the proper functioning of each activity. Activities of this Office can be described in terms of the activities of the entire Division of Taxation with special attention to whichever of those activities are of current or urgent significance.

Organizations

- The Director’s Office contains the following sections :
- Administrative
 - Research and Statistics
 - Legal Services

The personnel of the Director’s Office during the 1967 fiscal year was as follows :

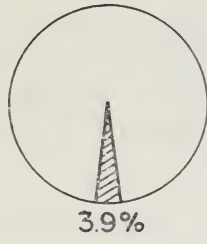
Acting Director	1
Assistant to the Director	1
Chief, Tax Research and Statistics	1
Stenographers	3
Senior Audit Account Clerk	1
Administrative Analyst	1
Senior Research Assistant	1
Research Assistant	2
Total	<hr/> 11

Costs of operations for the Director’s Office during the 1967 fiscal year were as follows :

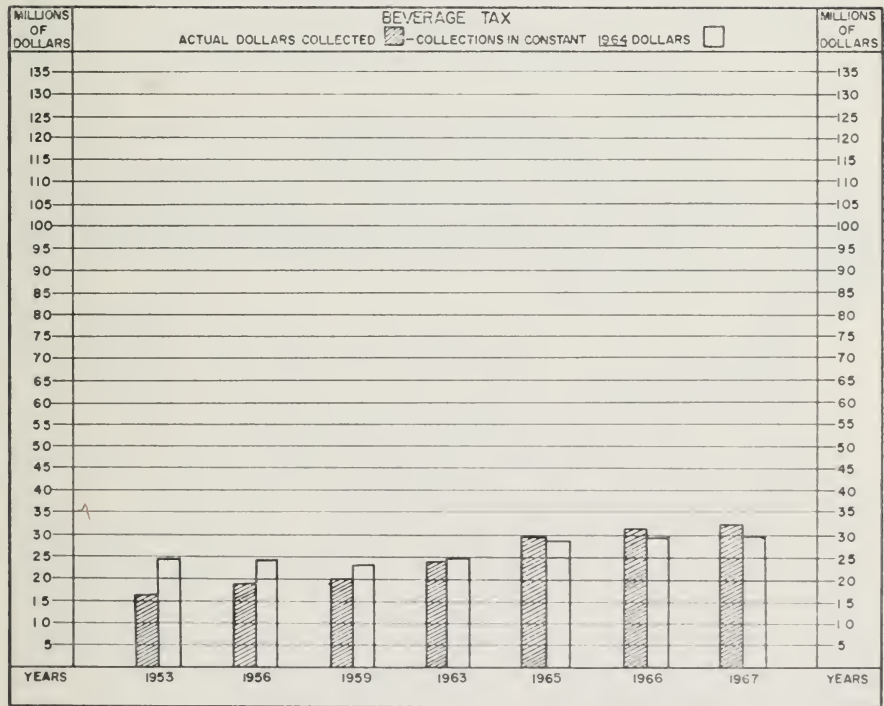
Salaries	\$105,866.76
Materials and Supplies	8,108.88
Services Other Than Personnel	21,139.72
Other	1,552.74
Total	<hr/> \$136,668.10

The Beverage Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



1967 Bureau Collections by Source	
Beer	\$4,324,783.35
Liquor	26,608,214.46
Still Wines	833,818.65
Vermouth	113,323.82
Sparkling Wines	212,541.68
Penalties & Interest	23,086.94
Miscellaneous	3,075.00
<hr/>	
Total Gross Collections	\$32,118,843.90
Refunds	257.64
<hr/>	
Total Net Collections	\$32,118,586.26

Total Bureau Collections for the Last Three Years	
1965	\$29,979,945.29
1966	31,744,938.57
1967	32,118,586.26
<hr/>	
1967 Collections Increased 1.18% Over 1966	
1967 Costs were 1.85% of Bureau Collections	
<hr/>	
1967 Bureau Personnel: 84	
1967 Administrative Costs: \$595,680.00	

Scope of Bureau Activities

The Beverage Tax Bureau administers and collects New Jersey taxes on alcoholic beverages. The Bureau is not directly involved in the areas of price control and the regulation of conditions of sale since the Alcoholic Beverage Control Board of the Department of Law and Public Safety is charged with these areas of responsibility.

The Alcoholic Beverage Tax Law (R. S. 54:41-1 to 54:47-7, as amended and supplemented) imposes a tax on all "alcoholic beverages," defined by statute to include liquors, beer, still wines, vermouth, and sparkling wines.

Description of Tax

The New Jersey tax on alcoholic beverages is an inventory tax collected from "State Licensees" (i.e., manufacturers, wholesalers, transporters, and warehouses) on sales made to retailers. Since June 1, 1964, the per gallon tax rates on the five categories of alcoholic beverages have been as follows:

Beer	\$.03⅓
Liquors	1.80
Still Wines .....	.10
Vermouth .....	.15
Sparkling Wines .....	.40

Alcoholic beverages shipped to points outside of New Jersey and supplied to authorized military organizations are not taxed. Subject to the filing by Licensees of a Non-Beverage Use Affidavit signed by the purchaser, alcoholic beverages used by hospitals, doctors, dentists, and manufacturers of medical, pharmaceutical or toilet preparations, scientific products, flavoring extracts, and food products are not taxed. Forms for this are supplied by the Bureau. The total tax loss from the sale of exempt alcoholic beverages during the last fiscal year was \$177,635.97.

Revenue for the various classifications of alcoholic beverages for each of the last three years was as follows:

	1965	1966	1967
Beer	\$4,148,456.17	\$4,182,825.44	\$4,324,783.35
Liquor	24,720,089.08	26,402,824.63	26,608,214.46
Still Wines	821,474.72	833,218.16	833,818.65
Vermouth	109,520.88	113,659.33	113,323.82
Sparkling Wines	159,447.06	186,511.22	212,541.68
Total	\$29,958,987.91	\$31,719,041.78	\$32,092,681.96

The gallonage on which beverage taxes were paid during the last three fiscal years was as follows:

	1965	1966	1967
Beer	124,453,689	125,484,749	129,743,482
Liquor	13,733,068	14,618,486	14,782,340
Still Wine	8,214,741	8,332,176	8,338,181
Vermouth	730,138	757,726	755,492
Sparkling Wines	398,617	466,277	531,353
Total Gallonage	147,530,253	149,659,414	154,150,848

The Bureau was also responsible for administering the dispensation of certain revenue exemptions required by the law. In the 1967 fiscal year these revenue exemptions amounted to \$177,635.97. In terms of a net loss in revenue, this amount can be broken down in the following manner:

LOSS IN REVENUE

(a) Exempt Sales under R. S. 54:43-2 Medicinal, Industrial and Non-Beverage Use	\$18,871.89
(b) Exempt Sales under R. S. 54:43-2 for Navy and Air Force	148,301.17
(c) Exempt Sales under R. S. 54:43-2 for National Guard Units	10,462.91
Total	\$177,635.97

Further analysis reveals the following:

(A) LOSS IN REVENUE BECAUSE OF EXEMPTIONS TAKEN, AS FOLLOWS UNDER R. S. 54:43-2 IN GALLONS

	Beer	Liquor	St. Wine	Vermouth	Spkl. Wine	Alcohol	Alcohol for Resale	In Dollars
Patent, Proprietary, Medicinal, Pharmaceutical, etc.		\$504.41	\$228.90			\$97.20		\$830.51
Flavoring Extracts, Syrups & Food Products		12,000.33	4,926.92					16,927.25
Scientific, Chemicals, Mechanical, etc.	\$337.50	177.08	398.70		\$6.94			920.22
Medical and Dental						193.91		193.91
Total	\$337.50	\$12,681.82	\$5,554.52		\$6.94	\$291.11		\$18,871.89

(B) LOSS IN REVENUE BECAUSE OF EXEMPTIONS TAKEN ON SALES TO FEDERAL ORGANIZATIONS AS PER CH. 327, P. L. 1941, CH. 68, P. L. 1951

Beverages	1965-1966		1966-1967	
	Gallons	Tax	Gallons	Tax
Beer	1,246,806.61	\$41,560.54	1,515,157.64	\$50,505.44
Liquor	44,284.90	79,712.95	53,567.87	96,422.39
Still Wines	2,872.97	287.43	3,506.07	350.71
Vermouth	1,013.94	152.24	1,277.48	176.79
Sparkling Wines	1,477.28	590.96	2,114.48	845.84
Total Tax Exemption		\$122,304.12		\$148,301.17

(C) LOSS IN REVENUE BECAUSE OF EXEMPTIONS TAKEN ON SALES
TO NATIONAL GUARD UNITS AS PER CH. 327, P. L. 1941

<i>Beverages</i>	<i>1965-1966</i>		<i>1966-1967</i>	
	<i>Gallons</i>	<i>Tax</i>	<i>Gallons</i>	<i>Tax</i>
Beer	7,732.23	\$256.96	11,402.55	\$380.14
Liquor	4,749.47	8,545.08	5,537.09	9,966.81
Still Wines	91.46	9.17	207.43	20.78
Vermouth	133.83	20.11	125.84	17.42
Sparkling Wines	253.40	65.36	194.40	77.76
Total Tax Exemption		\$8,896.68		\$10,462.91

Reports

All licensees ("State licensees" and licensed retailers) are required to make monthly reports to the Beverage Tax Bureau on previously unpaid taxes and to submit monthly reports on purchases and sales during the preceding month.

The Alcoholic Beverage Control Board of the Department of Law and Public Safety is responsible for licensing those who manufacture, sell or transport alcoholic beverages in New Jersey. All revenue from licenses is collected by the Alcoholic Beverage Control Board. During the last fiscal year the following licenses were approved:

Plenary Breweries	4
Limited Breweries	2
Plenary Wineries	12
Limited Wineries	1
Limited Distillers	2
Rectifiers and Blenders	9
Plenary Wholesalers	84
Limited Wholesalers	63
Wine Wholesalers	21
State Beverage Distributors (Beer)	139
Transporters	224
Public Warehouse	23
Broker	1
Warehouse Receipts Brokers	5
Plenary Retail Transit (trains, boats, etc.)	66
Total	656

In addition to the above regular "State licensees," the Alcoholic Beverage Control Board issued 6,462 special retail permits for limited duration (special events, etc.) sales and 293 special permits for limited transporters. Lastly, municipalities licensed approximately 12,500 retail outlets, all of whom must report monthly to the Bureau.

As a result of the 19,911 alcoholic beverage licensees (State and municipal) in New Jersey, the Bureau received and audited 7,550 "State licensee" monthly reports; 150,000 municipal retail licensee

monthly reports, and 3,338 reports from holders of special permits and licenses. The books and records of "State licensees" upon which the reports are based are examined by Bureau auditors.

Safeguards

In order to secure payment of taxes and penalties and compliance with rules and regulations, "State licensees" (not including holders of special retail permits) are required to post bond with the Bureau.

In the event of delinquent reports, the Bureau may levy and collect a penalty of \$5.00 per day. An initial interest charge of 5% of the tax due plus a 1% of the tax due monthly interest charge may be levied in cases of tax delinquency. Revenue from penalties and interest during the last three years was as follows:

1965	1966	1967
\$17,156.44	\$22,332.74	\$23,086.94

Miscellaneous Activities

Interstate Cooperation: Data are supplied by the Bureau to other States (except Mississippi, a "dry" State) on a monthly basis. These data show deliveries of all types of alcoholic beverages, the shipments of which originated in New Jersey. New Jersey received similar data from 26 States and the District of Columbia. Auditors and accountants use these data to verify the movement of beverages into the State and to correlate this movement with the reported gallonage and payment of taxes. Reports from licensed transporters and warehouses and of customs entries are also used to follow the movement of alcoholic beverages and to assure the collection of taxes.

Cooperation with Local Authorities: The Bureau receives assistance from municipal clerks in two ways. First, municipal clerks supply yearly and supplementary lists of local retail licensees, which are used by the Bureau in maintaining control over the movement of liquor in New Jersey. Secondly, municipal clerks usually respect Bureau letters requesting that municipal licenses not be renewed pending the settlement of outstanding fines resulting from noncompliance with Bureau regulations.

Cooperation with the Alcoholic Beverage Control Board of the Department of Law and Public Safety: The Bureau exchanges informa-

tion with the Board frequently since their areas of jurisdiction are closely related. The Board sends lists of all licenses issued and notifies the Bureau of changes through supplemental monthly lists. The Bureau and Board also exchange information on suspected violations of the law under both jurisdictions.

Cooperation with Federal Authorities: Upon request, the Bureau makes its records available to Federal authorities for purposes of income tax checks.

Taxpayer Services: Anonymous schedules of liquor consumption by type are detached from the monthly reports of the "State licensees" by the Bureau and forwarded to the Distilled Spirits Institute as a service to the industry. The Institute, supported by the industry, collects and analyzes statistics from all states and makes data on consumption available to the industry. The Beverage Tax Bureau, and its counterpart in most of the states, acts as an impartial (without competitive interests) statistics collection center.

Organization

The main office (Trenton) of the Beverage Tax Bureau is organized into four sections: an administrative section, which handles all matters relating to personnel, general operations and policy determination; a cross-check section, which analyzes reports from the auditors and compares such reports with the reports of State licensees; an audit section, which audits all reports from State licensees; and a retail section, which audits reports from municipal retail licensees. The Bureau's Newark office supervises field operations.

During the 1967 fiscal year, Beverage Tax Personnel was as follows (includes only employees who worked more than one-half of the year) :

Main Office (Trenton) :

State Supervisor	1
Assistant State Supervisor	1
Accountant I	1
Accountant II	1
Accountant III	5
Auditor	1
Auditor Accountant Trainee	1
Clerks	24
Subtotal	<hr/> 35

Field Office (Newark) :	
Auditor I	1
Auditor II	9
Auditor III	25
Field Auditors	4
Auditor Accountant Trainee	1
Clerks	9
Subtotal	49
Total	84

During the 1967 fiscal year the Bureau's administrative costs were as follows :

Salaries	\$546,897.68
Materials and Supplies	9,054.36
Services other than Personnel	37,609.50
Other	2,118.01
Total	\$595,679.55

It is estimated that our Revenue Collection for the next five (5) years will be as follows :

<i>Fiscal Year</i>	
1967-68	\$32,920,000.00
1968-69	33,750,000.00
1969-70	34,620,000.00
1970-71	35,480,000.00
1971-72	36,370,000.00

Historical Development

Total Revenue

1933—Federal prohibition was repealed and the Beverage Tax Division was created in the State Department of Taxation to impose a tax on alcoholic beverages sold in New Jersey. Under the Alcoholic Beverage Tax Act of 1933 (Chapter 434, Laws of 1933), tax rates varied from 3¢ per gallon of beer to \$1.00 per gallon of liquor.	
1934—The tax rate was increased from 3¢ to 3⅓¢ per gallon of beer (Chapter 50, Laws of 1934)	\$2,756,873.78
1935—The Beverage Tax Division continued its efforts through the National Conference of State Liquor Administrators to improve the exchange of data on interstate alcoholic beverage shipments and various other problems resulting from the repeal of Prohibition	5,683,885.62
1940—Collections for the fiscal year	9,328,839.45
1944—The Beverage Tax Division was reclassified as a Bureau and transferred to the new Department of Taxation and Finance in the Division of Taxation	10,162,572.62
1945—Collections for the fiscal year	11,349,782.30
1947—The liquor tax rate was increased from \$1.00 to \$1.50 per gallon (Chapter 13, Laws of 1947)	13,169,336.72
1950—Collections for the fiscal year	14,620,780.35

1951—Wholesale buying increased substantially in anticipation of the mandatory fair trade regulation establishing minimum wholesale prices that was issued by the Alcoholic Beverage Commission on May 25, 1951	18,193,827.28
1952—The fair trade regulation of 1951 was followed by a sharp decrease in wholesale buying of liquor	15,892,064.79
1953—Tax collections on beer were 23.2% of total collections and collections on liquor were 72.3% of total collections	16,690,971.81
1955—Collections for the fiscal year	17,525,936.04
1960—Collections for the fiscal year	21,430,895.87
1962—Tax collections on beer were 17.5% of total collections and collections on liquors were 78.2% of total collections	23,052,102.70
1963—The liquor tax rate was increased from \$1.50 to \$1.80 per gallon, effective June 1 (Chapter 43, Laws of 1963)	24,422,290.92
1964—First full year with the liquor tax rate of \$1.80 per gallon ..	27,526,120.71
1965—Collections for the fiscal year	29,979,945.29
1966—Collections for the fiscal year	31,744,938.57
1967—Collections for the fiscal year	32,118,586.26

Analysis and Comparisons

Alcoholic beverage tax rates vary greatly among the states. The tax on beer ranges from 50¢ per barrel upwards, averaging between \$1.00 and \$1.50 (New Jersey's rate is \$1.03⅓ per barrel). Rates on distilled liquor range from 50¢ to \$2.50 with intervening rates for various classifications of liquor. The following table compares alcoholic beverage tax rates in New Jersey with rates in neighboring states:

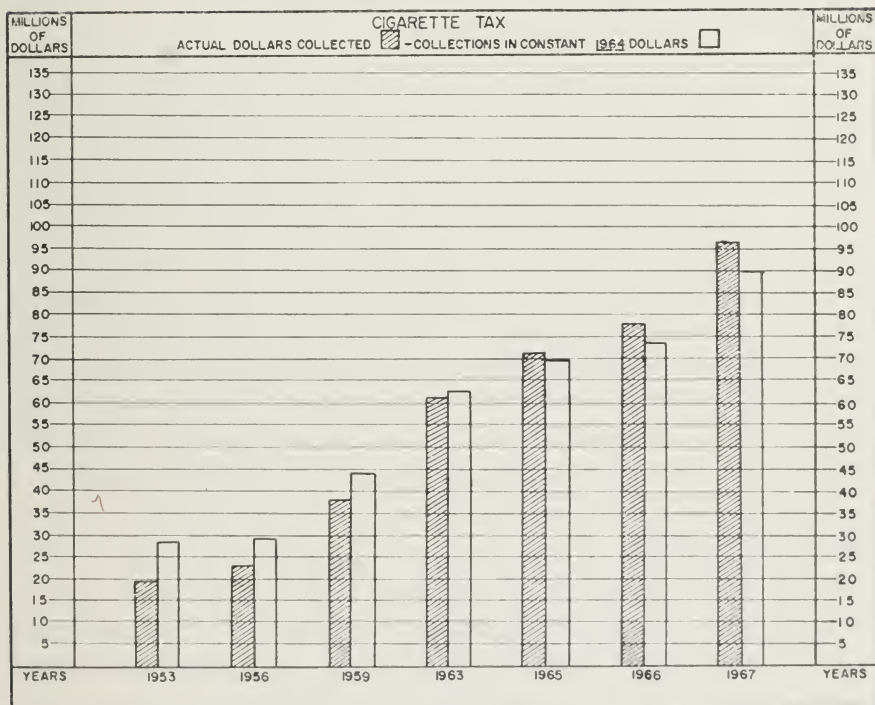
Connecticut	Beer—\$2.00 per barrel Liquor—\$2.00 per gallon Wines—20¢ to 50¢ per gallon
Delaware	Beer—\$2.00 per barrel Distilled Spirits—90¢ to \$2.00 per gallon Wines—80¢ per gallon
Maryland	Beer—3¢ per gallon or 95¢ per barrel Distilled Spirits—\$1.50 per gallon and up Wines—20¢ per gallon
New Jersey	Beer—3⅓¢ per gallon or \$1.03⅓ per barrel Liquor—\$1.80 per gallon Wines—10¢ to 40¢ per gallon
New York	Beer—3⅓¢ per gallon or \$1.03⅓ per barrel Liquor—\$2.25 per gallon Wines—10¢ to 40¢ per gallon
Pennsylvania	Beer—\$2.48 per barrel Liquor—15% of net price Wines—.005¢ per unit proof per wine gallon

The Cigarette Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



1967 Bureau Collections by Source	
Cigarette Tax Stamps . . .	\$96,008,194.78
License Fees	248,351.00
Fines & Penalties	5,160.50
Miscellaneous	255,031.75
Total	\$96,516,738.03

Total Bureau Collections for the Last Three Years	
1965	\$71,489,482.52
1966	77,725,394.51
1967	96,516,738.03

1967 Collections Increased 24.18% Over 1966
 1967 Costs were 0.52% of Bureau Collections

1967 Bureau Personnel: 63
1967 Administrative Costs: \$498,100.00

Scope of Bureau Activities

The Cigarette Tax Bureau administers and collects the New Jersey cigarette tax and enforces the Unfair Cigarette Sales Act of 1952.

The Cigarette Tax Act (R. S. 54:40A-1 to 44, incl., as amended) imposed a tax of 8¢ per package of twenty cigarettes through June 15, 1966 and 11¢ per package of twenty cigarettes thereafter. The Bureau collects this tax primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

The Unfair Cigarette Sales Act of 1952 (R. S. 56:7-18 to 38, incl.) has a twofold purpose: (1) To prevent unfair competition and unfair practices in the sales of cigarettes and (2) to stabilize the collection and yield of cigarette taxes. Among other things, the Act establishes a statutory formula for the computation of minimum wholesale and retail prices. In the absence of proof of a higher or lower cost, the minimum wholesale price of cigarettes must be the manufacturer's list price less trade discounts, less cash discounts, plus the face value of revenue stamps attached, plus a 3½% wholesaler's mark-up if the cigarettes are not delivered or a 4¼% mark-up if they are delivered. To determine the minimum retail price the retailer must add an 8% mark-up to the minimum wholesale price (R. S. 56:7-21 and 22).

Description of Tax

The New Jersey Cigarette tax is both an inventory tax and a prepaid consumer tax. It is an inventory tax because it is collected on the inventory of original New Jersey acquirers of cigarettes. Since the formula used to determine the minimum retail price of cigarettes under the Unfair Cigarette Sales Act of 1952 includes the face value of the cigarette stamp as a component, the tax is passed on to the consumer and is, therefore, a prepaid consumer tax.

The total packages of cigarettes stamped for sale in New Jersey and the revenue therefrom for the last three fiscal years is as follows:

	<i>Package of Cigarettes</i>	<i>Net Stamp Collections</i>
1965	922,266,560	\$71,111,610.00
1966	981,879,870	77,291,988.00
1967	904,036,250	96,957,424.92

Cigarettes which are sold to the United States Government and its agencies and to hospitalized veterans in state hospitals are exempt from taxation. Under specified conditions, cigarettes being transported to another state are not subject to the tax.

Except for certain special situations, licensed distributors buy and affix cigarette stamps. A distributor is defined by statute as any person who manufactures cigarettes within the State or who brings or causes to be brought into the State unstamped cigarettes which have been acquired from the manufacturer thereof. At the end of the fiscal year 138 distributors were licensed to do business in New Jersey.

In most cases (99.10% of all cigarettes) meters are used to affix an impression equivalent to a cigarette tax stamp on each package of cigarettes. Strategically located, bureau authorized, agency banks sell stamp impression units on sealed meters which are rented by the distributors. Stamp impressions and all printed stamps are sold through the Bureau's main office.

Distributors and other purchasers must pay for stamps at the time of purchase or post a bond and pay for stamps received on a monthly basis. On purchases of stamps in excess of \$100.00, purchasers are allowed a discount to defray the cost of affixing the stamps on the cigarettes. In 1967 discounts amounted to \$2,486,052.58 on \$99,443,987.50 in stamp purchases.

All distributors and certain wholesale dealers are required to make monthly stock inventory reports to the Bureau. Distributor reports indicate opening inventories, purchases of unstamped cigarettes, tax-exempt sales, and closing inventories. The balance, which indicates the sale of taxable cigarettes, is then reconciled with the number of stamps purchased. Fines may be levied for late reports.

New Jersey, like most other states, does not tax general tobacco products. The Cigarette Tax Act specifically defines the term "cigarette" as "any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and whether or not such tobacco is flavored, adulterated or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material, excepting tobacco" (R. S. 54:40A-2a).

Licenses

Another function of the Bureau is that of licensing cigarette distributors, wholesale dealers, carriers, retail dealers, and vending machines. License fees for each are :

Distributor	\$350.00
Wholesale Dealer	200.00
Retail Dealer	5.00
Vending Machine	1.00
Carrier	5.00

The number of licenses issued and license collections for the past three years (April 1 to March 31) is as follows :

	1965		1966		1967	
	Number	Amount	Number	Amount	Number	Amount
Distributors	144	\$50,400	141	\$49,350	140	\$49,000
Wholesale Dealers	240	48,000	252	50,400	260	52,000
Retail Dealers	22,131	110,655	21,745	108,725	21,047	105,235
Carriers	39	195	39	195	49	245
Vending Machines	41,450	41,450	43,303	43,303	43,428	43,425
Misc. License Revenue..	619	309	423	211	670	335
Total		\$251,009		\$252,184		\$250,243

Enforcement Activities

Most of the Bureau's policing activity results from its responsibility for the enforcement of the Unfair Cigarette Sales Act of 1952.

Enforcement at the retail level is accomplished by systematically purchasing cigarettes throughout the State. The 23 Field Representatives accomplish this enforcement through spot purchases in addition to their tax enforcement duties.

Enforcement of minimum prices at the wholesale level is more complicated. Field Representatives conduct checks for violations and occasionally are assisted by field and main office auditors.

It should be noted that minimum price controls do not apply to wholesale or retail sales made (a) as an isolated transaction and not in the usual course of business; (b) where cigarettes are advertised, offered for sale, or sold in bona fide clearance sales for the purpose of discontinuing trade in such cigarettes; (c) where cigarettes are advertised, offered for sale, or sold as imperfect or damaged; (d) where cigarettes are sold upon the final liquidation of a business; or (e) where cigarettes are advertised, offered for sale, or sold by any fiduciary or other officer acting under the order or direction of any court (R. S. 56:7-25).

Enforcement of the Cigarette Tax Act takes many forms, but is accomplished mainly through investigations and audits.

Licensees who sell unstamped cigarettes are subject to severe penalties. Cigarettes which have poor or unidentifiable tax stamps may be confiscated and the improper transportation of unstamped cigarettes in or through New Jersey results in severe penalties and confiscation of cigarettes and vehicles. It is a high misdemeanor to use a counterfeit device to stamp packages of cigarettes. Lastly, penalties are also levied for the improper use of licenses.

During the fiscal year ending June 30, 1967, the Bureau completed the following tax and price investigations as part of its enforcement activities:

	<i>Classification</i>	<i>Number</i>
Tax Investigations:	Retail	28,114
	Wholesale	312
	Distributor	644
	Miscellaneous	2,399
	Total	<u>31,419</u>
Price Investigations:	Retail	11,267
	Wholesale	20
	Distributor	30
	Miscellaneous	0
	Total	<u>11,317</u>

During the same period the following audits and inventory counts were completed:

Number of Reports Audited:	Resident Distributors	1,262
	Non-Resident Distributors	595
	Total	<u>1,807</u>
Field Audits:	Resident Distributors	246
	Non-Resident Distributors	81
	Total	<u>327</u>
Physical Inventory Counts of Unstamped Cigarettes:	Resident Distributors	246
	Non-Resident Distributors	81
	Total	<u>327</u>

Examination of Records

	<i>Audits</i>	<i>Number of Reports Audited</i>
Manufacturer	9	102
Military	8	109
Total	17	211

Violations of the Cigarette Tax Act and the Unfair Cigarette Sales Act requiring disciplinary action during the last three fiscal years are as follows :

<i>Fiscal Year</i>	<i>Type of Case</i>	<i>Number</i>	<i>Total Penalties</i>
1965	Civil Action		
	(Licensees) ...	23	\$2,220 fines levied and/or jail sentence imposed.
	Investigative	1	
	Disciplinary	8	40 days license suspension.
	Total	32	
1966	Civil Action		
	(Licensees) ...	33	\$1,768 Fines levied.
	Transporters	27	\$4,018 Fines levied.
	Disciplinary	2	10 days license suspension.
	Total	62	
1967	Civil Action		
	(Licensees) ...	18	\$1,641 Fines levied.
	Transporters	75	\$61,811 Fines and 275 days jail term levied.
	Disciplinary	2	10 days license suspension.
	Total	95	

In addition to the above penalties, the following were confiscated during the past three years :

<i>Year</i>	<i>Number of Cigarettes</i>	<i>Other</i>
1965	199,680	.....
1966	5,871,240	.....
1967	18,460,660	1 vehicle

The total number of tax and price investigations, and transportation cases, were increased substantially during the fiscal year, necessitating the increase of field personnel in this area. The inevitable apprehension of smugglers occurs at very inopportune moments and requires the services of three Bureau representatives to inventory the cigarettes transported, prefer charges in the local court of jurisdiction and carefully secure the impounded cigarettes and vehicles involved. During

this fiscal year, 95 vehicles and 116,931 cartons of unstamped cigarettes valued at \$229,974.24 were impounded.

Even more time-consuming are the subsequent court appearances of Bureau personnel. Very frequently, State witnesses will spend the entire day in court waiting the State's case to be called. Also, it is interesting to note that approximately 53% of the transportation cases are remanded to a higher court on motion to suppress the evidence, thereby necessitating additional litigation in a higher court on these matters.

Likewise, the ever-increasing number of hijacking cases of cigarettes involving cargoes of as high as 750 cases or 9,000,000 cigarettes, consume the time and efforts of the Bureau's investigative and audit staff.

Taxpayer compliance is enforced through main office and field audits. Field Auditors examine the records of distributors and wholesale and retail dealers, and also conduct examinations of records at the cigarette manufacturing companies. Auditors in the main office review the monthly reports of distributors and wholesale dealers and make comparisons with the reports received from the field auditors. Audited procedures are constantly being reviewed and implemented with new techniques in order to alleviate tax evasion. Reports of meter tax stamp sales by agency banks are also reconciled with Bureau records.

On June 16, 1966, the New Jersey Cigarette Tax rate was increased from 8¢ to 11¢ per package of 20 cigarettes. While the combined State, City, and sales taxes in New York City increased the tax to as much as 16¢ per package, these high tax rates could only result in inducing tax evasion through the medium of smuggling, bootlegging and peddling of untaxed cigarettes. Therefore, as attested to by our statistics, the implementation of manpower in the audit and field section was necessitated. The transportation section of the Cigarette Tax Act C54:40A-32 was amended which provides, "A transporter who violates the provisions of this Act is a disorderly person and, if found guilty, is subject to a maximum fine of \$1,000 and/or one year in jail." Other amendments are being formulated in order to abate tax evasion.

Miscellaneous Activities

Interstate Cooperation: New Jersey and each of the other states which tax cigarettes (49 plus the District of Columbia) cooperate in

exchanging information on interstate shipments of cigarettes. This information, which New Jersey receives monthly as an importing state, aids in determining whether or not the proper tax or accountability has been rendered. Exporting states are informed if discrepancies are found in order that appropriate adjustments can be made.

The growing importance of the interstate cooperation through a collective endeavor are seeking Federal legislation to assist in the abatement of cigarette smuggling by offering amendments to the existing Federal Laws.

Interstate conferences, meetings, and communications are frequently held regarding audit and investigative procedures and techniques, uniformity of tax laws, and the exchange of ideas, in order that the maximum tax liabilities are collected by the respective taxing states.

The National Tobacco Tax Association: New Jersey, like other cigarette-taxing states, is an active member of the N.T.T.A., a branch of the National Federation of Tax Administrators. This organization provides a forum through national and regional conferences for the exchange of information on tax techniques and the supervision of procedures for reciprocity in the exchange of information on interstate cigarette shipments. This latter function and the successful advocating of the Jenkins Act (15 U. S. C. A. 375-378), which forbid interstate mail order cigarette sales, are among the N.T.T.A.'s greatest accomplishments. Presently a major effort is being made to amend the Jenkins Act to include provisions to control smuggling from the two cigarette tax free states (North Carolina and Oregon).

Cooperation with Taxpayers: The Tobacco Distributors Association of New Jersey and the Bureau cooperate in enforcing the Unfair Cigarette Sales Act and in advocating desired legislation on the state and national levels.

The National Association of Tobacco Distributors joins the Bureau and, more often, the National Tobacco Tax Association in advocating desired legislation at the national and state levels. Presently, joint efforts are being made to amend the Jenkins Act.

Licensees, from distributors to over-the-counter retailers, continually assist the Bureau in the enforcement of the Unfair Cigarette Sales Act. Unfair competitive advantages for a few are thus further curtailed in the interest of all concerned.

Cooperation with Others: The Cigarette Tax Bureau assists in various enforcement activities and is assisted by New Jersey state and local law enforcement agencies, federal officials and officials from neighboring states and Canada.

Organization

The Bureau's main office in Trenton consists of Administrative, Accounting, License and Investigative Sections. The Administrative Section is responsible for personnel and general operations. The License Section issues all types of licenses and maintains records on expiration dates. The Accounting Section is responsible for Bureau records and auditing activities in the office and in the field. The Investigative Section handles all policing activities, including enforcement of the Unfair Cigarette Sales Act.

Field Auditors and Field Representatives operate in assigned areas under the supervision of the main office. For policing purposes, the State is divided into fourteen districts and Field Representatives operate in each district.

During the 1967 fiscal year the Bureau's personnel was as follows (includes only those who worked more than one-half of the year) :

<i>Main Office:</i>	<i>Number</i>
State Supervisor	1
Assistant State Supervisor	1
Principal Field Representative	1
Accountant I	1
Legal Analyst I	1
Accountants II	1
Auditor 3	1
Head Clerk	1
Principal Clerks	3
Principal File Clerk	1
Principal Clerk Stenographers	2
Principal Clerk Bookkeeper	1
Senior Clerk Stenographers	3
Senior Stock Clerk	1
Senior File Clerk	1
Senior Clerks	3
Senior Key Punch Machine Operator	1
Senior Audit Account Clerk	1
Clerk Stenographers	2
Clerk Typists	3
Audit Account Clerk	1
Clerk Driver	1
Clerks	2
Subtotal	34

Field Personnel:

Supervising Field Representatives	3
Auditors II	2
Senior Field Representatives	6
Senior Field Auditors	6
Field Auditors	1
Field Representatives	10
Auditor 3	1
	<hr/>
Subtotal	29
Total	63
	<hr/>

During the 1967 fiscal year the Bureau's Administrative costs were as follows:

Salaries	\$422,242
Materials and Supplies	12,314
Services Other Than Personnel	56,856
Other	6,589
	<hr/>
Total	\$498,100

Estimated Future Revenues

It is estimated that for fiscal 1968, approximately \$97,000,000 will be collected. If there are no further tax rate increases, revenue will probably remain fairly constant, even in the face of continued population increases. This is so because the tempo of anti-smoking education is decidedly on the increase. Per capita consumption of cigarettes is declining due to the Surgeon General's health report, higher prices resulting from increased taxes and from higher manufacturers' prices.

Analysis and Comparisons

Per capita cigarette tax collections in New Jersey have increased almost continuously since the adoption of the cigarette tax in 1948. This increase is due largely to the five rate increases that have been enacted since 1948. For selected years, per capita figures have been as follows:

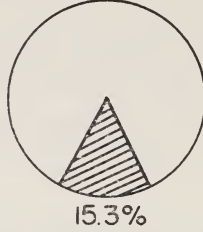
<i>Year</i>	<i>Per Capita Cigarette Consumption</i>	<i>Per Capita Cigarette Taxes</i>
1950	2,571	\$3.71
1952	2,647	3.82
1954	2,624	3.81
1956	2,519	4.22
1958	2,514	6.13
1960	2,768	6.75
1962	2,749	9.40
1964	2,667	10.32
1965	2,816	10.91
1966	2,886	11.42
1967	2,669	14.25

Historical Development

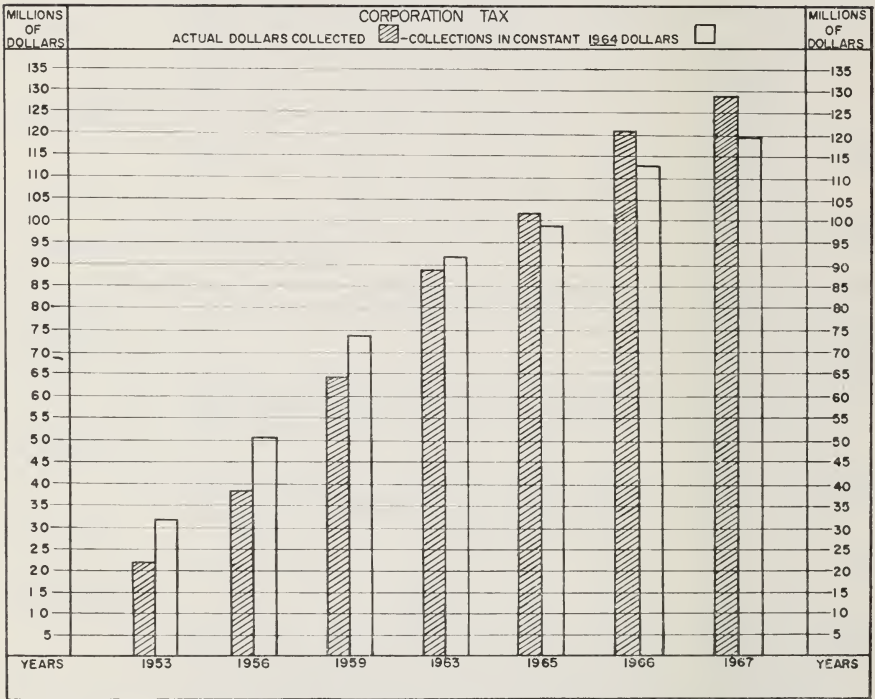
	<i>Total Revenue</i>
1948—Effective July 1, the Cigarette Tax Bureau was created to administer a 3¢ per pack tax on cigarettes and issue licenses to distributors, wholesalers, over-the-counter retail dealers, and vending machine dealers (Chapter 65, laws of 1948).	
1949—The first full fiscal year of tax yield, ending June 30. Revenue from licenses, fines and penalties comprised \$208,152 of the total revenue	\$17,730,804
1950—Yield for the fiscal year	18,009,702
1952—The Unfair Cigarette Sales Act, of 1952, effective May 19, established price control regulations to be administered by the Cigarette Tax Bureau (Chapter 247, Laws of 1952). Simultaneously under the Cigarette Tax Act license fees were increased from \$250 to \$350 for distributors and from \$100 to \$200 for wholesale dealers. Revenue from licenses, fines and penalties comprised \$227,046 of the total revenue	19,358,215
1955—A health scare caused total revenue to decrease by \$473,721 from fiscal year 1954. Revenue from licenses, fines, and penalties comprised \$275,290 of the total revenue	19,538,292
1956—The cigarette tax rate was increased from 3¢ to 5¢ per pack effective April 16, 1956 (Chapter 10, Laws of 1956)	\$23,222,236
1957—Total revenue increased 45.3% over fiscal year 1956 during the first full fiscal year at the 5¢ per pack tax rate	33,734,035
1960—Yield for fiscal year	41,036,144
1961—The cigarette tax rate was increased from 5¢ to 6¢ effective January 6, 1961 (Chapter 158, Laws of 1960) and further increased from 6¢ to 7¢, effective May 23, 1961 (Chapter 28, Laws of 1961)	47,297,976
1962—Total revenue increased 26.3% over fiscal year 1961 during the first year at the 7¢ per pack tax rate. Revenue from licenses, fines and penalties comprised \$258,629 of the total revenue	59,733,182
1963—The cigarette tax rate was increased from 7¢ to 8¢, effective May 31, 1963 (Chapter 45, Laws of 1963)	61,046,005
1964—Total revenue increased 11.2% over fiscal year 1963 during the first full fiscal year at the 8¢ per pack tax rate. The United States Surgeon General's report on smoking and health, released in January, caused a health scare that limited the revenue increase. Total stamp sales were down .4% from 1963 sales. Revenue from licenses, fines and penalties comprised \$256,911 of the total revenue	67,887,532
1965—Yield for fiscal year	71,489,483
1966—The cigarette tax rate was increased from 8¢ to 11¢, effective June 16, 1966 (Chapter 105, Laws of 1966)	77,725,395
1967—Total revenue increased 24.18% over fiscal 1966 during the first full year at the 11¢ per pack tax rate	96,516,738

The Corporation Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Collections for Selected Years



1967 Bureau Collections by Source

Corporation Business Taxes:

Domestic	\$46,166,327.18
Foreign	46,882,232.61
Interest & Penalties	651,667.63

Subtotal \$93,700,227.42

Insurance Premium Taxes:

Domestic	\$1,177,183.89
Foreign	33,047,828.56

Subtotal \$34,225,012.45

Financial Business

Taxes	\$1,359,222.52
Tax Certificates	43,722.10

Total \$129,328,184.49

Total Bureau Collections for the Last Three Years

1965	\$101,720,118.90
1966	120,818,910.14
1967	129,328,184.49

1967 Collections Increased 6.88% Over 1966

1967 Costs were 0.88% of Bureau Collections.

1967 Bureau Personnel: 154

1967 Administrative Costs: \$1,126,374.61

Scope of Bureau Activities

The Corporation Tax Bureau administers and collects the Corporation Business Tax, the Financial Business Tax and the Insurance Premium Taxes.

The Corporation Business Tax Act (N. J. S. A. 54:10A-1 et seq., as amended and supplemented) imposes a tax based on net worth and net income, on all domestic and foreign corporations acquiring a taxable status in New Jersey.

The Financial Business Tax Law (N. J. S. A. 54:10B-1 et seq., as amended and supplemented) imposes a tax on all business enterprises involved in making profit by the use of moneyed capital.

The Insurance Premiums Tax Laws (N. J. S. A. 54:18A-1 et seq., N. J. S. A. 54:16-1 et seq., N. J. S. A. 54:16A-1 et seq. and N. J. S. A. 54:17-4) impose taxes based on gross insurance premiums collected on risks in New Jersey, from all insurance companies transacting business in this State.

The Business Personal Property Tax (N. J. S. A. 54:11A-1 et seq.) imposes a tax based on 50% of original cost of tangible property used in business owned by individuals, partnerships, corporations, etc.

Description of Taxes

Corporation Business Tax: The Corporation Business Tax is a franchise tax collected for the privilege of having or exercising a corporate charter or doing business or owning capital or property, or using capital or property, or maintaining an office in the State of New Jersey.

Domestic and foreign corporations that acquire a taxable status in New Jersey, except corporations specifically exempted, are subject to the corporation business tax. Corporations pay the tax on the basis of net worth, as defined in the statute (N. J. S. A. 54:10A-4(d)), and net income, as defined in the statute (N. J. S. A. 54:10A-4(k)), allocable to New Jersey.

Taxable net worth, used to determine that portion of the Corporation Business Tax based on net worth, includes the following: (1) outstanding capital stock; (2) undivided profits and surplus (paid-in, capital or earned); (3) surplus reserves (not including reasonable valuation reserves); and (4) indebtedness owing directly or indirectly

to a stockholder and to members of his immediate family who together or in the aggregate own 10% or more of all classes of outstanding stock.

In general, when determining net worth, taxpayer is permitted to deduct from the value of its assets the amount of its corporate liabilities. Of the resulting remainder, the per cent of the net worth that corresponds to the "allocation percentage" applicable to a particular taxpayer is taxable. Certain minimum tax provisions apply.

Taxable net income, that part of the Corporation Business Tax based on net income, includes: (1) net income, before net operating loss deduction and special deductions allowed for Federal Income Tax; (2) any specific exemption or credit allowed in federal law; (3) income from dividends or interest; (4) income taxes accrued or paid to the Federal Government, or the tax imposed by the Corporation Business Tax Act, as amended; (5) prior years net operating losses deducted for federal purposes; and (6) 90% of interest on indebtedness (on or over \$1,000) owed to holders of 10% or more of outstanding stock. There may be deducted from net income 50% of dividends which were included in computing Federal Income Tax. Only such per cent of the adjusted net income base is taxable as corresponds to the "business allocation percentage" applicable to the taxpayer.

In determining the "allocation percentage" for corporations taxable in New Jersey, the following apply:

(a) **General**

In the case of a taxpayer which does not maintain a regular place of business outside this State other than a statutory office, the allocation factor shall be 100%.

(b) **Allocation of Net Worth**

In the case of a taxpayer which does maintain a regular place of business outside this State other than a statutory office, the net worth taxable in New Jersey is determined according to the following alternative allocation formulae:

$$\begin{aligned} \text{Formula 1: } & \frac{\text{Total assets in New Jersey}}{\text{Total assets everywhere}} = \% \\ \text{Formula 2: } & \left\{ \begin{array}{l} \frac{\text{Real and tangible personal property in N. J.}}{\text{Real and tangible personal property everywhere}} = \% \\ \quad + \\ \frac{\text{Receipts in New Jersey}}{\text{Receipts everywhere}} = \% \\ \quad + \\ \frac{\text{Wages and salaries in New Jersey}}{\text{Wages and salaries everywhere}} = \% \end{array} \right. \\ & \text{The aggregate resulting percentages are divided by three.} \end{aligned}$$

The effective allocation percentage to be applied to the net worth is the greater of the two percentages resulting from Formula 1 and Formula 2, respectively.

(c) **Allocation of Net Income**

In the case of a taxpayer which does maintain a regular place of business outside this State other than a statutory office, the net income taxable in New Jersey is determined according to Formula 2 above, under the caption "Allocation of Net Worth."

(d) **Investment Companies**

A taxpayer qualifying and electing to be taxed as an investment company is subject to an allocation percentage of 25% to be applied to both the net worth base and the net income base.

(e) **Regulated Investment Companies**

A taxpayer qualifying and electing to be taxed as a regulated investment company is subject to an allocation percentage of 15% of the net worth base and 4% of the net income base.

The net worth tax rate is 2 mills per dollar or \$2.00 per \$1,000 on the first \$100 million of allocated net worth; 0.4 of a mill per dollar on the second \$100 million; 0.3 of a mill per dollar on the third \$100 million; and 0.2 of a mill per dollar on all amounts of allocated net worth in excess of \$300 million. Corporations with total assets amounting to less than \$150,000, may, under Chapter 190 of the Laws of 1959, use a short rate tax table for purposes of computing their net worth

tax. The minimum net worth tax is \$25 for domestic corporations and \$50 for foreign corporations, except for investment companies and regular investment companies. For domestic corporations only, a third method of determining the minimum tax was added based on the number of shares of stock which the taxpayer was authorized to issue.

To January 1, 1967, the net income base rate is $1\frac{3}{4}\%$ of the allocated net income of the taxpayer; after January 1, 1967 such rate is $3\frac{1}{4}\%$. The net income base has neither a minimum nor a short rate tax table.

Investment companies and regulated investment companies are subject to a minimum tax of \$250 for combined net worth and net income obligations.

During the 1967 fiscal year, the Corporation Tax Bureau was responsible for collecting \$93,700,227.42 in net worth and net income business taxes:

Net Worth Tax:		Net Income Tax:	
Foreign	\$20,373,650.05	Foreign	\$26,508,582.56
Domestic	23,511,709.94	Domestic	22,654,617.24
Interest & Penalties	651,667.63		
Total	<u>\$44,537,027.62</u>	Total	<u>\$49,163,199.80</u>

The following corporations, however, are exempt from the tax imposed by the Corporation Business Tax Act:

(a) corporations subject to a tax under the provisions of Article 2 of Chapter 13 of Title 54 of the Revised Statutes, or to a tax assessed upon the basis of gross receipts, other than the tax levied by the veterans bonus tax law, or insurance premiums collected;

(b) railroad, canal or banking corporations, savings banks, production credit associations organized under the Farm Credit Act of 1933, agricultural cooperative associations incorporated or domesticated under or subject to Chapter 13 of Title 4 of the Revised Statutes and exempt under Subtitle A, Chapter 1 F, Part III, Section 521 of the Federal Internal Revenue Code, or building and loan or savings and loan associations;

(c) cemetery corporations not conducted for pecuniary profit of any private shareholder or individual;

(d) nonprofit corporations, associations or organizations established, organized or chartered, without capital stock, under the provisions of

Title 15, 16 or 17 of the Revised Statutes, or under a special charter or under any similar general or special law of this or any other State, and not conducted for pecuniary profit of any private shareholder or individual;

(e) corporations subject to a tax under the provisions of Chapter 4 of the Laws of 1940, or Chapter 5 of the Laws of 1940, or any statute or law imposing a similar tax or taxes;

(f) nonstock corporations organized under the laws of this State or of any other State of the United States to provide mutual ownership housing under federal law by tenants, provided, however, that the exemption hereunder shall continue only so long as the corporations remain subject to rules and regulations of the Federal Housing Authority and the Commissioner of the Federal Housing Authority holds membership certificates in the corporations and the corporate property is encumbered by a mortgage deed or deed of trust insured under the National Housing Act (48 Stat. 1246) as amended by subsequent Acts of Congress. In order to be exempted under this subsection, corporations shall annually file a report on or before August 15 with the commissioner, in the form required by the commissioner, to claim such exemption, and shall pay a filing fee of \$25.00.

Financial Business Tax: The Financial Business Tax is an excise tax for the privilege of doing a financial business in the State of New Jersey. It is measured by the taxpayer's net worth less certain deductions, as of the close of the preceding calendar year. In the case of a taxpayer doing business in more than one state, only the percentage of the net worth allocable to New Jersey is taxable. The allocation percentage is determined by comparing gross business in this State with gross business everywhere during the tax year.

The Financial Business Tax applies to all business enterprises, whether carried on by an individual, partnership, firm, or corporation which are in competition with the business of national banks and which employ capital with the object of making profit by its use as money. Businesses specifically included under the Financial Business Tax are industrial banks and dealers in commercial papers and acceptances, sales finance, personal finance, small loans, and mortgage finance.

The Financial Business Tax rate is $\frac{3}{4}$ of 1% of taxable net worth. The minimum tax is \$25.

Insurance Premiums Tax: The Insurance Premiums Tax is a tax on gross premiums collected on insurance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance company organized or existing under any general or special law of this State and every stock, mutual and assessment company organized or existing under the laws of any other state or foreign country and transacting business in this State.

The tax rate on life insurance policies is 2% of the taxable premiums collected by the taxpayer under all policies on residents of this State and 1% of the taxable premiums collected by the taxpayer under annuity contracts on residents of this State. The tax rate on insurance other than life is 2% of the taxable premiums collected by the taxpayer from all business of the company in this State. Taxable premiums may not exceed a sum equal to 12½% of the total premiums.

By Chapter 3 of the Laws of 1966, all taxable insurance companies, in addition to the regular payments due June 1, were required to pay a tax on ½ of the premiums written during the prior year (excepting fire insurance premiums of foreign corporations and marine insurance premiums).

In computing the tax payable, taxpayers are allowed deductions for certain local taxes.

Retaliatory provisions apply against insurance companies of another state or nation where the rates applicable to New Jersey insurance companies in such other state or nation exceed the rates under New Jersey law.

Penalties for failure to comply with the tax laws administered by the Corporation Tax Bureau may include the following for the specified violation: (a) interest charges at the rate of 1% per month or fraction thereof, for tax delinquency; (b) interest charges of 1% per lapsed month if a deficiency assessment or reassessment is made after audit or investigation (if the deficiency was not due to fraud or evasion, the interest charge is ½ of 1% per month); (c) revocation of certificates of authority of foreign corporations in the event of failure or neglect to pay taxes; (d) repeal of corporation charters of domestic corporations in the event of failure or neglect to pay taxes.

DETAILS OF CORPORATION TAX BUREAU COLLECTIONS DURING
THE LAST THREE FISCAL YEARS ARE AS FOLLOWS:

	1965	1966	1967
Corporation Business Taxes	\$(76,443,484.44)	\$(87,386,497.54)	\$(93,700,227.42)
Domestic	37,351,948.27	42,801,997.77	46,166,327.18
Foreign	38,497,507.49	43,879,305.68	46,882,232.61
Interest and Penalties	594,028.68	705,194.09	651,667.63
Special Company	(13,619.27)	(13,969.60)	
Railway Express Co.	13,619.27	13,969.60	
Insurance Premium Taxes	(24,201,978.32)	(32,245,969.12)	(34,225,012.45)
Life Insurance Premium Taxes	8,363,045.25	10,961,607.09	10,656,998.93
Domestic:			
Life	535,498.46	699,869.74	716,985.69
Annuities	19,470.21	83,214.26	
Total	\$554,968.67	\$783,084.00	\$716,985.69
Foreign:			
Life	7,569,639.83	9,850,957.95	9,929,191.32
Annuities	238,436.75	327,565.14	10,821.92
Total	\$7,808,076.58	\$10,178,523.09	\$9,940,013.24
Domestic Insurance Premium Taxes (Other than Life)			
Comp. (1/4%)	95,051.27	105,321.53	110,949.33
Marine	736.55	158.89	6.29
Fire	38,757.65	30,600.32	42,492.52
Auto	53,821.97	54,146.74	81,254.13
All Other	149,965.01	193,696.20	225,495.93
Total	\$338,332.45	\$383,923.68	\$460,198.20
Foreign Insurance Premium Taxes (Other than Life)			
Comp. (1/4%)	213,578.99	313,036.05	315,913.23
Marine	2,529.32	1,471.88	579.59
Fire	249,920.13	297,508.80	309,923.49
Auto	5,117,616.66	7,447,673.56	8,582,132.14
Motor Vehicle Security Law	917,558.29	991,665.64	1,037,080.97
All Other	8,991,068.01	11,846,900.52	12,857,347.12
Interest	8,329.22	2,181.90	4,838.78
Total	\$15,500,600.62	\$20,900,438.35	\$23,107,815.32
Financial Business Taxes	(1,015,150.73)	(1,120,739.46)	(1,359,222.52)
Tax Certificates	(45,886.14)	(51,734.42)	(43,722.10)
Total Receipts	(\$101,720,118.90)	(\$120,818,910.14)	(\$129,328,184.49)

BUSINESS PERSONAL PROPERTY TAX: The Business Personal Property Tax is a tax on tangible personal property used in business in the State of New Jersey.

Individuals, partnerships, corporations, etc. which own tangible personal property used in business in New Jersey are subject to the tax.

Taxpayers pay the tax on the basis of 50% of the original cost, as determined for Federal income tax purposes (N. J. S. A. 54:11A-2(c)). The tax is 1.3% or \$1.30 per \$100 of taxable value. Taxable value is 50% of original cost as previously defined.

Assessment Date: For the year 1968 and thereafter the assessment date will be October 1 of the preceding year.

Due Dates of Returns: Tax returns will be due February 15, 1968 and annually thereafter on February 15 of each year. In 1968 and thereafter $\frac{1}{2}$ of the tax must be submitted with the return due on or before February 15 and the remaining 50% of the tax is payable on or before September 15 of the same year.

Where Return is Filed: Where the taxpayer owns personal property located in more than one municipality in New Jersey, all the property in the state will be included in one return to be filed with The State Division of Taxation. Separate returns will not have to be filed with the local municipal assessor.

Remarks: Tax payments will be made directly to the State for distribution to the various municipalities, instead of being made directly to municipalities.

Definitions of Personal Property Used in Business: Personal Property used in business shall mean tangible goods and chattels used or held for use in any business, transaction, activity or occupation conducted for profit.

Exempt Property:

(1) goods and chattels held as inventory, including raw materials, finished and partially finished products of manufacturers and processors, supplies and materials used or consumed in production, small tools, and goods and chattels held for sale, resale, leasing or to be furnished under contracts of service;

(2) goods and chattels so affixed to real property as to become part thereof and not to be severable or removable without material injury thereto;

(3) motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;

(4) vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (P. L. 1962, c. 73), as amended and supplemented;

(5) goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under chapter 4 of the laws of 1940, as amended;

(6) goods and chattels used or held for use in the business of farming; and

(7) goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of chapter 132, laws of 1945, as amended.

Disposition of Revenues

All revenues are paid over daily to the State Treasurer. These are for use of the General State Fund, with the following exceptions:

Insurance premiums taxes collected from fire insurance companies of other States and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home and the New Jersey State Firemen's Association (N. J. S. A. 54:17-4). The following amounts were paid over to the Home and Association during the last three fiscal years:

<i>Year</i>	<i>N. J. Firemen's Home</i>	<i>N. J. State Firemen's Association</i>
1965	\$138,360.00	\$111,560.13
1966	149,754.00	147,754.80
1967	149,310.00	160,613.49

Dedicated Funds

In addition to the distributions already indicated, the following funds are dedicated by law:

(a) Out of the revenues collected under the corporation business tax act, the sum of \$4,000,000.00 is appropriated for school purposes (N. J. S. A. 54:10A-24).

(b) All proceeds of the financial business tax are dedicated for distribution, on an equal share basis, to the municipality and county in which the taxpayer's place of business is located. (N. J. S. A. 54:10B-24.)

(c) Proceeds from the Business Personal Property Tax and from 1.75% to 3.0% of the net income base of the Corporation Business Tax collected in 1968 will be distributed to the municipalities according to statutory formula.

Miscellaneous Activities

In addition to administering and collecting Corporation Business Taxes, Financial Business Taxes and Insurance Premium Taxes, the Corporation Tax Bureau performs the following miscellaneous services :

- (a) tax lien certificates are issued upon the receipt of an application, accompanied by the fee of \$1.00 for each corporation (N. J. S. A. 54:10A-29(a)) ;
- (b) tax clearance certificates where application is made therefor, and an application fee of \$5.00 is paid, are issued when taxes are fully paid for dissolution, merger, etc. (N. J. S. A. 54:10A-12) ;
- (c) releases of corporation franchise tax liens are issued upon the payment of a fee of \$5.00, the filing of an application and payment of a release fee (N. J. S. A. 54:10A-30) ;
- (d) the determination and certification of franchise taxes payable by domestic life insurance companies (Chapter 101, Laws of 1950) ;
- (e) the determination and certification of franchise taxes payable by domestic insurance companies, other than life insurance companies (Chapter 227, Laws of 1952) ;
- (f) the determination and allocation of the proceeds of the Financial Business Tax to counties and municipalities entitled thereto ;
- (g) the collection of the costs of administration of the Motor Vehicle Security Responsibility Law (Chapter 176, Laws of 1952).

Organization

The Corporation Tax Bureau contains the following sections :

- Administrative
- Records
- Accounting
- Examinations
- Status
- IBM
- Business Personal Property Tax

The Corporation Tax Bureau personnel during the 1967 fiscal year was as follows (includes only employees who worked more than one-half of the year) :

State Supervisor	1
Assistant State Supervisors	2
Supervising Examiner	6
Examiner I	10

Examiner II	14
Examiner III	22
Examiner IV	16
Legal Analyst	1
Clerical	63
IBM	19
Total	<hr/> 154

Costs of Bureau operations during the 1967 fiscal year were as follows:

Salaries	\$955,679.37
Materials and Supplies	33,134.08
Services other than Personnel	121,144.11
Other	16,417.05
Total	<hr/> \$1,126,374.61

Historical Development

Total Revenue

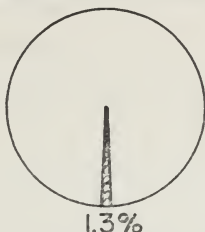
- 1884—The Corporation Tax Act passed (Chapter 159, Laws of 1884) which imposed a franchise tax on corporations organized under the laws of New Jersey, for the privilege of doing business in the corporate form. The franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 of each year.
- 1885—A tax on insurance premiums from residents of New Jersey was enacted (Chapter 240, Laws of 1885).
- 1915—The State Board of Taxes and Assessments was established. This Board administered the corporation franchise tax and the insurance tax.
- 1931—The Corporation Tax Division was created in the new State Tax Department.
- 1935—Revenue from the Insurance Tax comprised \$3,858,134 of the total revenue \$5,612,478
- 1936—A franchise tax was enacted providing for an annual tax on foreign corporations (Chapter 264, Laws of 1936). Prior to 1936, the franchise tax was not in force on foreign corporations although a statutory provision for a retaliatory tax existed (Chapter 264, Laws of 1936) 6,263,509
- 1937—The Franchise Tax on foreign corporations was replaced by a tax which provided for an allocation formula which determined the amount of tax on the basis of the proportion of a foreign corporation's business done in New Jersey (Chapter 25, Laws of 1937). Revenue from foreign corporations comprised \$857 of the total revenue 5,584,449
- 1940—Revenue from foreign corporations comprised \$452,157 of the total revenue. Revenue from the insurance tax comprised \$4,397,403 of the total revenue 7,286,970
- 1944—The Corporation Tax Division was reclassified as a Bureau in the new Division of Taxation 7,112,848
- 1945—The Corporation Business Tax Act was enacted (Chapter 162, Laws of 1945). This tax applied to both domestic and foreign corporations and was measured by allocated net worth. Legislation was enacted which made domestic insurance other than life subject to the insurance premiums tax along with foreign

Total Revenue

insurance, other than life, and foreign and domestic life insurance (Chapter 132, Laws of 1945). Revenue from foreign corporations comprised \$438,861 of the total revenue. Revenue from the insurance tax comprised \$7,519,294 of the total revenue	9,268,188
1946—The Financial Business Tax Law was enacted (Chapter 174, Laws of 1946). This tax applied to every person, co-partnership, association and corporation conducting financial business in the State, with certain exceptions enumerated in the law ..	12,699,854
1950—Revenue from foreign corporations comprised \$2,452,900 of the total revenue. Major amendments to the insurance tax laws were enacted (Chapter 186, Laws of 1950). Revenue from the insurance tax comprised \$7,986,545	16,644,877
1951—Legislation was enacted which provided that the financial business tax shall not apply to production credit associations organized under the Farm Credit Act of 1933 (Chapter 131, Laws of 1951)	19,195,227
1953—The use of injunction proceedings was initiated as an additional aid in the collection of taxes	\$22,219,899
1955—Revenue from foreign corporations comprised \$8,615,221 of the total revenue. Revenue from the insurance tax comprised \$13,201,885 of the total revenue	35,480,166
1958—The Corporation Business Tax Act was amended by adding to the tax based on net worth an additional tax based on net income (Chapter 63, Laws of 1958). The amendment became effective in 1959	44,812,906
1959—Corporation tax collections increased by 64.3% as a result of the 1958 changes in the law. Data processing equipment was installed for use by the Bureau	64,011,897
1960—Revenue from foreign corporation tax comprised \$27,804,729. Revenue from the insurance tax comprised \$17,530,504 of the total revenue	77,912,349
1962—Revenue from foreign corporation tax comprised \$29,381,210 of the total revenue. Revenue from the insurance tax comprised \$19,915,353 of the total revenue	83,200,862
1963—Revenue from foreign corporation tax comprised \$33,561,596 of the total revenue. Revenue from the insurance tax comprised \$21,035,567 of the total revenue	89,731,835
1964—Revenue from foreign corporation tax comprised \$35,595,437 of the total revenue. Revenue from the insurance tax comprised \$22,960,747 of the total revenue	95,645,296
1965—Revenue from foreign corporation tax comprised \$38,497,507 of the total revenue. Revenue from the insurance tax comprised \$24,201,978 of the total revenue	101,720,118
1966—Revenue from foreign corporation tax comprised \$43,879,305.68 of the total revenue. Revenue from the insurance tax comprised \$32,245,969.12 of the total revenue	120,818,910.14
1967—Receipts from foreign corporation tax comprised \$46,882,232.61 of the total revenue. Revenue from the insurance tax comprised \$34,225,012.45 of the total revenue	129,328,184.49
The Business Personal Property Tax Act was enacted (Chapter 136, Laws of 1966). This tax applies to individuals, partnerships, corporations, etc. using tangible personal property in business in New Jersey.	

The Emergency Transportation Tax Bureau

Total Bureau Collections as % of State Tax Collections



1.3%

Total Bureau Collections for Selected Years

1967 Bureau Collections by Source		Total Bureau Net Collections for the Last Three Years	
Tax Withheld	\$12,711,908.96	1965	\$7,884,070.09
Tax Balance Paid	1,151,958.39	1966	9,689,320.28
Penalties and Interest	4,781.06	1967	10,823,367.75
Total Gross Receipts ..		1967 Net Collections Increased 11.7% Over 1966	
Refunds for Overpayments ..		1967 Costs were 3.1% of Bureau Net Collections	
Total Net Receipts ...		1967 Bureau Personnel: 29	
		1967 Administrative Costs: ..\$334,551.60	

Scope of Bureau Activities

The Emergency Transportation Tax Bureau is responsible for the administration and collection of both the Emergency Transportation Tax (R. S. 54:8A-1 et seq. as amended and supplemented) and the Unincorporated Business Tax (R. S. 54:11B-1 et seq. as amended and supplemented).

The Emergency Transportation Tax

The Emergency Transportation Tax is collected from New York residents employed in New Jersey. All revenues from this tax are deposited in a special fund known as the "Transportation Fund" and are used for specific purposes as outlined by the law (R. S. 54:8A-20).

This is a graduated tax based on the income of New Jersey residents which is derived from sources within a "critical area State" other than New Jersey and on the income of residents of another "critical area State" derived from sources in New Jersey. As specified by law, the State Highway Commissioner shall determine the "critical area State" and certify the determination to the State Treasurer within 40 days

after the first day of each year. New York has been declared a "critical area State." By regulation of the Director of the Division of Taxation, New Jersey residents subject to the tax, who have filed a return with the State of New York and have paid the tax due to that State for the 1961-1966 tax years, were not required to file with New Jersey for said tax years.

The tax imposed by the Emergency Transportation Tax Act upon subject net income from sources within New Jersey is computed at the following rates :

<i>On Such of the Amount As Exceeds</i>	<i>But Does Not Exceed</i>	<i>At the Rate of</i>
0.00	\$1,000.00	2%
\$1,000.00	3,000.00	3%
3,000.00	5,000.00	4%
5,000.00	7,000.00	5%
7,000.00	9,000.00	6%
9,000.00	11,000.00	7%
11,000.00	13,000.00	8%
13,000.00	15,000.00	9%
15,000.00	.....	10%

Any taxpayer may elect to deduct the standard deduction of 10% of his gross income or \$1,000, whichever is less, in lieu of all deductions otherwise permitted in the Emergency Transportation Tax Act.

Exemptions are allowed as follows: for each taxpayer, \$600.00; for the taxpayer's spouse, if taxpayer does not file a joint return if such spouse has no gross income for the eligibility year and is not a dependent of another taxpayer, an additional \$600.00; for each taxpayer who is at least 65 years of age or over at the close of his taxable year, an additional \$600.00, and for the taxpayer's spouse under the same conditions and if the initial \$600.00 exemption is allowable, an additional \$600.00; for each taxpayer who is blind at the close of his taxable year, an additional \$600.00, and for the taxpayer's spouse under the same conditions and if the initial \$600.00 exemption is allowable an additional \$600.00. In addition, exemptions are allowed for each dependent whose gross income for the eligibility year is less than \$600.00, or who is taxpayer's child or stepchild and has not attained age 19 at the close of the eligibility year or is a student: \$600.00.

Employers and taxpayers who are delinquent in filing required forms are subject to penalties up to \$2.00 per day and, when applicable, 5% of the tax due plus 1% per month. During the last year, 7,662 delinquency notices were mailed to taxpayers. The Bureau has found that

voluntary cooperation after warning notices is very good and has, therefore, not levied fines extensively.

Collections Procedures (ETT)

Employers of subject taxpayers are required to withhold the tax and to report and remit the withholdings quarterly. The employer is also required to provide each employee taxpayer with an annual statement of total earnings for the tax year and the total amount of New Jersey Transportation Tax withheld. A duplicate copy of these statements together with a reconciliation report must be filed with the Bureau. Taxpayers are required to file an annual return together with the earnings and withholding statements supplied by the employer and to remit any tax balance due.

In the 1966 calendar year, the Bureau received 36,794 employer quarterly returns, 107,983 withholding statements, 9,763 reconciliation forms, 65,096 individual taxpayer returns, and approved 53,100 refunds of tax overpayments.

Miscellaneous Activities (ETT)

Return forms and instructions are mailed to each individual for whom an earnings statement is filed. Circulars, releases to newspapers and professional periodicals and other publicity media are widely employed to inform subject taxpayers of their responsibility to file returns. In addition, numerous public informational meetings are conducted in cooperation with business and professional groups. As in previous years, a temporary office was again maintained in Newark in March and April of 1967 for the convenience of taxpayers seeking advice and assistance.

Interstate Cooperation: A cooperative relationship has been established and maintained between the Bureau and the New York State Income Tax Bureau. Initially, New York supplied data on 183,000 New Jersey residents who filed New York income returns in 1962. The Bureau reciprocated by supplying similar data for 85,703 New York residents for whom employers had filed 1962 earnings statements. This cooperative exchange of taxpayer information has continued through the tax year 1967. The original Act which became effective on May 29, 1961 has been twice amended to bring the Emergency Trans-

portation Tax Act into closer conformity with the New York Personal Income Tax Law, an additional amendment, moreover, was required in 1965 to conform with the U. S. Revenue Act of 1964.

The Unincorporated Business Tax

The Unincorporated Business Tax Act (R. S. 54:11B, 1 et seq.) imposes an excise tax of $\frac{1}{4}$ of 1% on the gross receipts of unincorporated businesses received on and after January 1, 1967. The Act defines gross receipts as all receipts, of whatever kind and in whatever form, derived by an unincorporated business, without any deduction therefrom on account of any item of cost, expense or loss, except that gross receipts shall not include the sales price of property returned by customers to the extent that the sales price thereof is refunded either in cash or credit (R. S. 54:11B, 2(b)). The Act also specified that Unincorporated Business shall mean and include any trade, business, profession or occupation conducted or practiced for profit in whole or in part within this State by any individual or other unincorporated entity not subject to the Corporation Business Tax Act (1945) (P. L. 1945, c. 162) or the Financial Business Tax Law (1946) (P. L. 1946, c. 174), except that:

The performance of services by an individual as an employee, or as a fiduciary, or as an officer or director of a corporation or an unincorporated entity, shall not be deemed an unincorporated business, unless such services constitute part of a business regularly carried on by such individual as a principal;

An individual or other unincorporated entity, except a dealer holding property primarily for sale to customers in the ordinary course of his or its trade or business, shall not be deemed engaged in an unincorporated business solely by reason of the purchase, sale or exchange of property for his or its own account, but this subparagraph shall not apply if the unincorporated entity is taxable as a corporation for Federal Income Tax purposes.

If an individual or other unincorporated entity carries on 2 or more unincorporated businesses, all such businesses shall be treated as one unincorporated business for the purpose of this act. Any individual or other unincorporated entity whose total gross receipts for a taxable year

- (1) Do not exceed \$5,000.00 are exempt from this tax and from the requirements of reporting and filing a tax return for that year
- (2) Exceed \$5,000.00 but whose gross receipts allocated to New Jersey do not exceed \$5,000.00 are required to report and file a tax return but are exempt from the tax for that year.

Taxpayers doing business only in New Jersey are subject to tax on total gross receipts. However, if a taxpayer also maintains a regular place of business outside of New Jersey only a portion of his total gross receipts are taxable in New Jersey based upon the statutory formula.

Gross receipts must be reported upon the same basis, cash or accrual, used in the taxpayer's Federal Income Tax return and every taxpayer must use the same calendar or fiscal accounting year upon which it reports to the United States Treasury Department for Federal Income Tax purposes.

Returns and full payment of tax are due annually on or before April 15, for calendar year taxpayers, and on or before the 15th day of the fourth month after the close of the taxable year for fiscal year taxpayers.

Preparatory Planning (UBT)

The initial phase of implementation of the Unincorporated Business Tax Act by the Bureau was devoted to resolving the myriad details involved in policy determination and to development of operational plans. Immediate emphasis was focused on the preparation of tentative Rules and Regulations, design of reporting forms, and (together with the Central Identification Unit) construction of a mailing list of potential taxpayers. The Bureau representatives have also addressed local, regional, and national groups explaining aspects of the tax directly related to their specific interests. These groups have included Chambers of Commerce, insurance agents, accountants, real estate brokers and agents, attorneys, tax assessors and service type organizations. A considerable number of telephone and mail inquiries were handled by selected staff members.

In anticipation of the increased staff and ancillary equipment required to handle the additional work load this tax will generate, the Bureau moved to larger quarters in May. Major changes in the present functional organization structure have been planned. A program of orientation and in-service training sessions relating to this new tax is being developed.

Organization (ETT)

The Emergency Transportation Tax Bureau, which became an official Bureau in November 1963, is currently organized into the following sections which perform the functions described.

Employers Section: Employers subject to the withholding provisions of the Emergency Transportation Tax are serviced by this Section.

The operations of this group include: screening quarterly reports for Electronic Data Processing; maintenance of account registers; updating accounts; providing information, assistance, and required report forms.

A major operation of this Section involves reconciliation of the annual individual employee earnings statements received from employers with the records of remittances of tax withheld received from these employers during the corresponding year.

This Section also maintains a file of outstanding Delinquency Notices. The cases of employers who are bankrupt or who fail to respond to these notices are referred to the Bureau's Legal Analyst for appropriate action.

Taxpayers Section: The examiners in this Section first screen and prepare the individual taxpayer returns for the Electronic Data Processing Program.

This program accelerates processing of these returns by relieving examiners from much of the burden of previous tedious detail work. An electronic computer determines the accuracy of the arithmetic summations and apportionments and amounts in excess of the limits prescribed by law or of the norms established by the Bureau. The computer then prepares lists of returns to be further audited by the examiners. For these returns the examiners determine the actual tax liability, verify

the amount of tax withheld, send assessment notices for balances due, and in the cases of tax withheld overpayments, certify the overpaid amount for refund.

The examiners also give the taxpayer information, advice, and assistance by phone, letter, or personal conference. During March and April a temporary office for this purpose is maintained in Newark.

Delinquency lists, also prepared by the computer, are maintained by this Section. The cases of taxpayers who fail to respond to delinquency notices are referred to the Bureau's Legal Analyst for appropriate action.

Legal Section: The Legal Analyst files tax due claims in cases involving bankruptcy and receivership. He also takes all appropriate legal actions in cases involving bad checks received by the Bureau. All inquiries having legal aspects are referred to this Section. The Legal Analyst is also a participant in the preparation and drafting of general tax legislation.

Accounting Section: All remittances from employers and individual taxpayers are processed for bank deposit by this Section. A daily record of the number of returns filed and amounts remitted classified by type is maintained. This record also shows the number and amounts of refunds made. Monthly comparison statements including cumulative totals are prepared. This Section also assigns the identifying voucher numbers to every individual taxpayer return. Bad checks are referred to the Legal Analyst for appropriate collection action.

Steno-Typist Section: A general pool services the correspondence and typing requirements of the Employer, Taxpayer, and Legal Sections.

Clerical Section: This Section is responsible for mail operations, maintenance of general and special files, inventory records, and general office work.

Although this organization structure has proven most effective in the past, the type of work load anticipated to result from the Unincorporated Business Tax will necessitate a major revision involving new concepts for future operation.

Not including the Bureau's data processing section, personnel during the last year (including only those who worked more than one-half of the year) were as follows:

Main office personnel:	
State Supervisor	1
Assistant State Supervisor	1
Legal Analyst	1
Examiners	12
Clerks	14
Field office personnel (Newark):	
Personnel from the main office maintain a Newark office for approximately two months each year.	
Total	29

During the 1967 administrative year, the Bureau's costs were as follows:

Salaries	\$180,097.47
Materials and Supplies	21,213.89
Services other than Personnel	120,444.17
Other	12,796.07
Total	\$334,551.60

Historical Development

	<i>Net Revenue</i>
1961—The Bureau became operative in June 1961 under the Emergency Transportation Tax Act (Chapter 32, Laws of 1961), which imposed a temporary tax on the income of residents of New York employed in New Jersey. The act was amended to bring it to closer conformity with the New York Personal Income Tax Law (Chapter 129, Laws of 1961).	
1962—Certain requirements for fiduciary and partnership tax returns were eliminated (Chapter 70, Laws of 1962).	\$6,485,067
1963—The Bureau was given official status by Executive Order 11 of the State Treasurer, which was issued on November 22, 1963. The staff and equipment of the Bureau's data processing section were relocated in and combined with that of the Corporation Tax Bureau.	7,428,623
1964—The Bureau undertook studies to make the Emergency Transportation Tax conform with the recent changes in the Federal Income Tax.	6,691,360
1965—The Act, R. S. 54:8A-1 to R. S. 54:8A-57, was amended to bring it into conformity with the U. S. Revenue Act of 1964.	7,884,070
1966—Total collections for fiscal year amounted to \$12,148,973. Refunds totaled \$2,459,653.	9,689,320
1967—Total collections for fiscal year amounted to \$13,868,648.41. Refunds totaled \$3,045,280.66. Unincorporated Business Tax Act amended (Chapter 49, Laws of 1967) to eliminate certain allocation requirements.	10,823,367.75

LOCAL PROPERTY TAX BUREAU

1. Scope of Bureau Activities

The Local Property Tax Bureau is a *Service Bureau* established within the Division of Taxation to implement the State's responsibilities for local property tax administration.

The Bureau's principal activities include:

- (1) Providing services and assistance to New Jersey's 912 local tax assessors, some 796 of whom are part-time and 116 of full-time, and to the 21 county boards of taxation.
- (2) Preparation of the Annual Table of Equalized Valuations.
- (3) Prescribing forms and rules and regulations for the orderly implementation of laws relating to the local property tax and exemptions or deductions therefrom.
- (4) Gathering pertinent data and conducting studies for the purpose of improving property tax administration.
- (5) Providing information and assistance to taxpayers.
- (6) Administering Chapter 44, Laws of 1967 which provides for the qualification, certification and examination of tax assessors.

2. Description of Taxes

The Local Property Tax is an ad valorem tax on real estate and on tangible personal property, exclusive of tangible household personal property and personal effects. The taxation of tangible personal property used in business is based upon annual taxpayer returns reporting the value of such property as shown on the taxpayers' books of accounts. Reporting requirements generally follow the guidelines established for Federal Income Tax purposes. The taxation of real property and tangible personal property *not* used in business, other than household personal property and personal effects, is based on the valuation of such property as determined by the local municipal assessors.

All local property taxes are assessed and collected at the local municipal level for the support of local schools, and county and municipal governments. The State receives no portion of these taxes.

NOTE: In 1966 the New Jersey Legislature adopted a business personal property tax replacement program recommended by the Governor's Committee on Local Property Tax.

This program exempts all business personal property (except that of telephone and telegraph companies) from local taxation for the year 1968 and thereafter.

It provides replacement tax revenues collected by the State for distribution to municipalities as a substitute for local business personal property taxes.

Each municipality is assured of receiving no less from the replacement program than it collected from business personal property taxes in 1964, 1965 or 1966, whichever is greatest. If the replacement taxes do not yield enough to accomplish this purpose the State will make up the difference from general revenues.

A more detailed description of the Business Personal Property Tax Replacement Program is contained in the Summary of Activities section of this Report. (See pp. 16-17.)

Land devoted to farm or horticultural uses, upon application of the owner, may be assessed only at its value as farmland.

Certain veterans, widows of veterans or servicemen may be allowed tax dollar reductions up to \$50.00 and certain persons of the age of 65 years or over may be allowed tax dollar deductions up to \$80.00.

Major exemptions from the local property tax include: government property; certain property used exclusively for educational or religious and charitable purposes; and intangible personal property. In 1967 certain air pollution abatement facilities became exempt from taxation and beginning with the tax year 1968 certain water pollution abatement facilities will become exempt from taxation. Under the business personal property tax replacement program noted above, all business personal property, except that of telephone and telegraph companies, is exempt from local taxation beginning with the tax year 1968 and thereafter. Under the replacement program, tangible personal property not used in business is also exempt from local property taxation.

3. Preparation of the Table of Equalized Valuations

Each year the Bureau prepares a Table of Equalized Valuations which is promulgated by the Director of the Division of Taxation on or before October 1 under the provisions of Chapter 86, Laws of 1954 for certification to the Commissioner of Education for his use as a primary factor in a formula designed to provide for the equitable distribution of some \$198,000,000 of State school aid funds to local school districts. Chapter 72, Laws of 1964 amended the local bond act to gear the permissible limits of the school, municipal and county bonded indebtedness to equalized valuations rather than assessed valuations. The Table is also used as a guideline by county boards of taxation in apportioning

county taxes among local taxing districts. The apportionment of current and/or capital costs of multiple sending school districts is also based upon the Table and more recently the Table is utilized for the apportionment of certain State aid health grants. The sales-assessment ratio data, compiled in connection with the preparation of the Table, moreover, are made available to assessors and governing bodies and provide valuable norms for the improvement of local administration of the property tax. Under Chapter 51, Laws of 1960, these data were also used in establishing the "common level" for the taxation of the various classes of tangible personal property used in business for the tax years 1965, 1966 and 1967.

A more detailed description of the Bureau's activities relating to the Table of Equalized Valuations is contained in the Summary of Activities section of this report.

4. Assistance to County Boards of Taxation

Local Property Tax Bureau assists the 21 county boards of taxation in the discharge of their duties. Almost daily contact with county tax boards is maintained by correspondence or telephone and by visits of the field staff. Bureau staff meet monthly with the executive committee of the Association of County Tax Board Commissioners and Secretaries to discuss problems and plans of the county boards and the assessors. An agenda supported by related material is prepared for each meeting. In recent years the Bureau has worked hand in glove with the Secretaries and Commissioners of the county boards of taxation to secure uniform implementation of new laws or amendments to existing statutes involving procedures of a complex nature.

5. Assistance to Local Taxing Districts

Direct assistance to local assessors is designed to meet the overall objectives of equity, uniformity, and efficiency in local property tax administration. The Local Property Tax Bureau's field staff advises and assists local assessors in solving the day-to-day administrative problems involved in the administration of the numerous tax and tax exemption statutes and in establishing effective work flow procedures in the conduct of the assessor's office. The Bureau further assists assessors in property appraisals and methods for assessing unusual or complex properties. New assessors receive special attention in order

to acquaint them with their responsibilities under the law and with the methods and procedures. This is particularly significant in that the turnover of assessors averages 15% annually.

Since 1954 the Local Property Tax Bureau has co-sponsored annual in-service training courses for assessors conducted by the Bureau of Government Research of Rutgers, the State University, at strategic locations throughout the State. The Bureau is represented on the planning committee of and participates in the annual Rutgers Conference for Assessing Officers. The *New Jersey Real Property Appraisal Manual*, *The Handbook for New Jersey Assessors*, and the *Assessors Law Manual*, which are mentioned below, are the primary textbooks used in all in-service training courses.

The Bureau maintains an exhibit at the annual conference of the New Jersey State League of Municipalities. Bureau staff attend the exhibit to advise municipal officials on property tax matters. Bureau staff also participate in conference programs.

Municipal officials, as well as assessors, are kept abreast of developments in the assessment field by receipt of the Local Property Tax Bureau News and by topical letters and notices.

The Bureau encourages the growth of professional assessing by assisting county assessor associations and by participating in meetings.

The Local Property Tax Bureau is responsible for the publication and distribution of the following:

- (A) *Real Property Appraisal Manual for New Jersey Assessors (Revised Edition)*: A revised edition of the original 1956 edition of this manual was completed and distributed to assessors throughout the State in 1963. The revised edition includes data on modern-type structures, new building techniques and new building materials. Extensive orientation and in-service training sessions in the use of the manual were conducted. Newly appointed or elected assessors are given personal instruction in the use of the manual from time-to-time. Holders of the appraisal manual annually receive loose-leaf insertions which update the manual with respect to construction costs, construction materials and construction styles.
- (B) *Handbook for New Jersey Assessors*: This Handbook was prepared by the Bureau of Government Research of Rutgers University under the supervision of the Local Property Tax Bureau. It supplements both the Real Property Appraisal Manual and the Assessors' Law Manual, and provides assessors with a one-volume ready reference for coping with the many questions and problems they face in the administration of their office. At least three orientation sessions were conducted in each county to introduce and familiarize assessors with the content and practical use of the Handbook. Personal instruction is given to new assessors in the use of the Handbook.
- (C) *Assessors' Law Manual*: This Manual, first issued in 1954, was revised in 1958 and again in 1960 to reflect legislative changes. Copies were distributed to all assessors and county tax board officials.

- (D) *Local Property Tax Bureau News*: Ten issues are published and distributed annually to approximately 2,700 assessors, municipal officials and interested parties. Current developments in the local property tax field are reported.
- (E) *Assessors' Daily Work Calendar*: This Calendar is provided to show important statutory dates as well as those of meetings which are of interest to the assessor.
- (F) *Specifications for Revaluation Project*: Suggested specifications for revaluation projects have been published and distributed to municipal officials in order to aid them in their planning of and securing bids for a professional revaluation project.
- (G) *Local Property Tax Bureau Appraisal Data*: A publication for assessors, devoted to complete demonstration appraisals of typical taxable properties and to discussion of new building materials and construction cost analysis is issued periodically.
- (H) *Report of the State Farmland Evaluation Advisory Committee*: This annual report of the advisory committee contains suggested acreage values for use by the assessor under Chapter 48, Laws of 1964. The Bureau assists the committee in its deliberations, prints the annual report and distributes the report to every local property tax official in the State.
- (I) *Reprints of New Legislation*: Significant legislation having a direct bearing on administration of the local property tax is reprinted by the Local Property Tax Bureau and distributed to county tax boards and assessors.

6. Assistance to Individual Taxpayers

Frequent inquiries and complaints by individual taxpayers with regard to assessments and exemptions are received directly by the Bureau or by reference from the Governor's office or other State agencies. Such inquiries and complaints are promptly and carefully investigated by field staff. This includes examination of public records and the property involved and by discussion with local officials and the taxpayers. Every effort is made to inform taxpayers of the applicable law and the related facts. Related correspondence is prepared by the Bureau for other State agencies. The Bureau handles a considerable volume of correspondence from taxpayers or research groups seeking statistical information in the field of local property taxation.

7. Implementation of Tax Legislation

In recent years there have been numerous changes in the laws relating to the taxation of real and tangible personal property. A major part of the Bureau's continuing activities is that of implementing legislation affecting local property taxation.

During 1967 activities of this nature included the development of suitable taxpayer return forms and instructions to implement Section 1 of Chapter 138, Laws of 1966 which provides for the local taxation of tangible personal property used in business of telephone, telegraph and

messenger systems, companies, corporations and associations subject to tax under Chapter 4, Laws of 1940, as amended.

The Bureau was assigned the responsibility of implementing and carrying out the provisions of Chapter 44, Laws of 1967 which provides for the qualification, certification and examination of tax assessors and which provides for assessors tenure of office under certain conditions.

The Bureau worked in close liaison with the New Jersey State Department of Health to assist in the implementation of Chapter 127, Laws of 1966 and Chapter 104, Laws of 1967 which provide for the exemption from local property taxation of certain air pollution abatement equipment and water pollution abatement equipment which is certified by the Commissioner of Health as being eligible for tax exemption status under these Acts.

As a result of the enactment of the Business Personal Property Tax Replacement Program, the Bureau is re-designing the format for the 1968 and 1969 County Equalization Tables which, in turn, necessitates changes in the format of the County Abstract of Ratables. Use of these new forms entails new methods and procedures which will require detailed instruction.

8. Organization

To carry on these activities the Bureau is organized into 7 functional sections with all personnel being assigned to one or more functions to meet workload demands :

(1) Administrative Section coordinates the work of the entire Bureau; initiates performance functions.

(2) Field Section performs the multiple field duties of providing assistance to local assessors and county boards of taxation in the discharge of their statutory duties with particular emphasis on the uniform implementation of new laws and procedures; expediting the flow of sales-ratio data; verifying sales data by field inquiry and investigation; conferring with local governing bodies and tax officials; carrying on liaison activities with the State Assessors' Association and the several County Assessor Associations; and field investigating taxpayer complaints referred to the Bureau by the Governor's office and other State agencies.

(3) Sales-Assessment Ratio Section receives, screens and analyzes all sales-assessment data; conducts extensive verification of sales data by questionnaires; processes all data for E.D.P. analysis; and prepares the Annual Table of Equalized Valuations. During the year, interim listings of all sales data are furnished to assessors and county boards of taxation for review. This procedure permits additional verification and refinement of the sales data.

In 1966 and 1967 personnel of this Section and of the Field Section took a major role in the development of an E.D.P. program, which upon request, will be made available to all counties and municipalities for utilization in preparing tax lists, compiling related reports and preparing tax bills.

The Sales-Assessment data, which is punched on IBM cards, provides the basis for numerous studies and analyses.

A more detailed description of Annual Table of Equalized Valuations and related matters is contained in the Summary of Activities Section of this report.

(4) Statistical Section prepares the annual State Equalization Table and the annual State Abstract of Ratables pursuant to R. S. 54:1-33 and R. S. 54:1-35 respectively; conducts statistical and analytical studies to determine the possible effects of proposed legislation and the results of new local property tax legislation; compiles local property tax data for inclusion in the Annual Report of the Division of Taxation; assists in developing procedures, forms, and instructions for the implementation of new local property tax laws.

This Section cooperates with the Division of Tax Appeals by supervising the review and reinvestigation of sales data involved in appeals taken from the annual Table of Equalized Valuations in order to provide the Division with factual information essential to the orderly and expeditious disposition of the appeals. In this connection the Statistical Section also makes statistical analyses and computations required by the Division of Tax Appeals and conforms the Table of Equalized Valuations to reflect the Division of Tax Appeals' disposition of appeals taken from the Table.

Upon request, this Section advises and assists representatives of the Office of the Attorney General relative to the technical and statistical

aspects of County and State Equalization Tables and other local property tax matters involved in litigation.

In addition, the Statistical Section assists County Boards of Taxation in implementing new legislation as it pertains to the procedures to be followed in the preparation of County Equalization Tables and County Abstracts of Ratables.

This Section also cooperates with the County Boards of Taxation by auditing the County Equalization Tables and Abstracts of Ratables to test their technical and mathematical correctness.

(5) Appraisal Section assists assessors in making appraisals of all types of properties and instructs them in the practical application of the Real Property Appraisal Manual for New Jersey Assessors; in fiscal year 1966-67 this section assisted assessors in making 190 appraisals with an aggregate appraised value of \$133.4 million. This section conducts in-service training courses for assessors in appraisal techniques; annually gathers, prepares and publishes building reproduction cost factors for use by all holders of the Real Property Appraisal Manual; carries on continuous review of unit costs contained in the Manual and makes revisions as necessary; meets with and provides municipal governing bodies with information relative to professional revaluation programs; publishes a periodical for assessors "Local Property Tax Bureau Appraisal Data" which gives instruction in professional appraisal practice.

The Appraisal Section also carries on research and liaison activities on behalf of the Division of Taxation in the discharge of the Director's responsibilities as a member of the State Farmland Evaluation Advisory Committee established under the provisions of the Farmland Assessment Act of 1964 (Chapter 48, Laws of 1964) to publish suggested values of the several classes of farmland as a guide for use by assessors in determining the assessed valuation of qualified farmland in accordance with the Act.

(6) Personal Property Tax Section: The enactment of Chapter 51, Laws of 1960, necessitated the establishment of this section.

During the fiscal year 1966-67, this section prepared forms for the use of taxpayers in reporting their tangible personal property used in business to those taxing districts in which such property was located.

The Personal Property Section assisted taxpayers and assessors on problems regarding the reporting and assessment of business personal property; handled questions related to Chapter 51; and assisted in the drafting of rulings.

As a result of the enactment of Chapter 138, Laws of 1966, this section prepared a form (PT-10 tax year 1968) for reporting tangible personal property used in business by telephone, telegraph and messenger systems, companies, corporations or associations subject to tax under Chapter 4, Laws of 1940, as amended.

(7) The Assessor Certification Section was established to discharge the responsibilities imposed upon the Director of the Division of Taxation by the enactment of Chapter 44, Laws of 1967 which provides for the qualification, certification and examination of tax assessors and which contains provisions whereby tax assessors may gain tenure of office.

The law contains provisions whereby an applicant qualified by training and experience may receive a Tax Assessor Certificate upon the successful completion of an examination. Chapter 44 also makes special provisions for the issuance of Tax Assessor Certificates without examination to incumbent assessors who have satisfactorily completed prescribed courses of study.

In the short time between the signing of the law on May 4, 1967 and June 30, 1967, the Local Property Tax Bureau prepared and printed an application form together with instructions, distributed the form and instructions to assessors and other interested persons, prepared its field staff to assist assessors in making application, received and reviewed 210 applications and issued 124 certificates to qualified assessors. Because the certificate relates to assessor tenure, priority was given to assessors whose terms expired on June 30, 1967.

This Section maintains liaison with the Rutgers Bureau of Government Research which is charged with the responsibility of determining whether certain training courses completed by incumbent assessors who apply for a Tax Assessor Certificate without examination are equivalent to required training courses specifically enumerated in the Act.

This Section will take a leading part in preparing and administering the semi-annual examination for a Tax Assessor Certificate to be con-

ducted by the Director of the Division of Taxation beginning in March 1968.

Local Property Tax Bureau personnel for the fiscal year 1966 was as follows :

MAIN OFFICE	
<i>No.</i>	<i>Titles</i>
1	State Supervisor
1	Assistant State Supervisor
1	Assessment Evaluator
1	Chief—Sales Ratio Section
1	Chief—Statistical Section
1	Legal Anaylst II
3	Principal Field Representatives
3	Senior Field Representatives
2	Supervising Field Representatives
1	Senior Engineer—Civil
1	Principal Audit Account Clerk
1	Head Clerk
5	Senior Clerk Stenographers
5	Clerk Stenographers
3	Clerk Typists
2	Clerks
1	Senior Calculating Machine Operator
1	Senior File Clerk
4	Senior Clerks
1	Principal Key Punch Machine Operator
1	Senior Key Punch Machine Operator
2	Key Punch Machine Operators
1	Receptionist
43	
FIELD	
2	Principal Field Representatives
4	Supervising Field Representatives
25	Senior Field Representatives
9	Field Representatives
40	Subtotal
83	Total
Salaries	\$524,894.78
Materials and Supplies	13,015.71
Services other than Personnel	125,728.19
Other	1,177.26
	<hr/>
	\$664,815.94

9. HISTORICAL DEVELOPMENT

1953—(January) Local Property Tax Bureau activated with duties restricted exclusively to the local property tax field. Basic objective was to render assistance to over 900 local assessors and 21 county boards of taxation with a view toward securing equality, uniformity and efficiency in the administration of the local property tax at the municipal and county levels.

"Local Property Tax Newsletter" initiated to inform assessors of their functions and responsibilities and to advise them of current developments in local property tax matters.

In-service training programs for assessors formalized and expanded by the Rutgers Bureau of Government Research under the co-sponsorship of an Advisory Committee.

Annual four-day Conference of Assessing Officers at Rutgers initiated under the co-sponsorship of the same parties.

State-wide assessment-sales-ratio program begun for use in preparation of the annual Table of Equalized Valuations.

1954—Preparation of first annual Table of Equalized Valuations for certification to State Commissioner of Education for use as basis for distribution of State School Aid Funds.

1955—First edition of Assessors' Law Manual containing all property tax laws pertinent to conduct of assessor's office. (Revised in 1958 and 1960.)

1956—Sales Ratio Program based for the first time on a two-year sampling period rather than that of a one-year period.

First edition of Real Property Appraisal Manual for New Jersey Assessors. (Revised in 1963.)

1959—"Assessors Daily Work Calendar" now distributed annually to all assessors.

1960—Preparation of forms, rules and regulations and participation in extensive educational program for taxpayers and assessors in anticipation of implementation of Chapter 51, Laws of 1960.

1961—Preparation of forms, rules and regulations for implementation of Senior Citizens Exemption Act (Chapter 9, Laws of 1961).

1963—Distribution and compilation of 185,000 personal property information returns mailed to owners of business tangible personalty (as prescribed in Chapter 9, Laws of 1963) in conjunction with the third postponement of Chapter 51, Laws of 1960. Received and processed 174,164 returns for E.D.P. analysis. These returns were designed to measure the potential effect of Chapter 51, Laws of 1960.

1964—Implementation of Chapter 51, Laws of 1960. Received and processed 176,632 Duplicate Return Forms.

^Preparation of forms for the County Equalization Table which forms provide for the equalization, for the first time, of tangible personal property used in business as prescribed by Chapter 141, Laws of 1964.

1965—Implementation of Chapter 48, Laws of 1964 (Farmland Assessment Act of 1964). Analysis of duplicate business personal property returns forms (Chapter 51, Laws of 1960).

1966—Publication of "Local Property Tax Bureau Appraisal Data," a new periodical for assessors, giving instruction in professional appraisal practice.

1967—Implementation of Chapter 44, Laws of 1967. Established Assessor Certification Section May 4, 1967 to discharge responsibilities imposed upon the Director of Taxation relating to the qualification, certification and examination of applicants for a Tax Assessor Certificate.

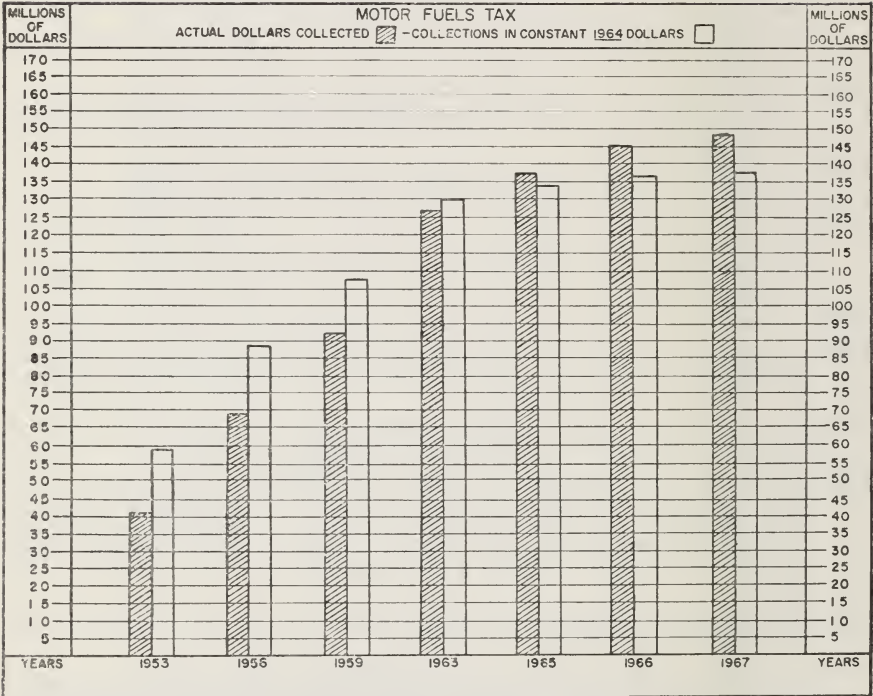
Preparation of forms and instructions for use by telephone, telegraph and messenger companies in reporting value of tangible personal property used in business to local tax assessors. (Chapter 138, Laws of 1966).

The Motor Fuels Tax Bureau
Total Bureau Collections as % of State Tax Collections



17.8%

Total Bureau Collections for Selected Years



1967 Bureau Collections by Source

Gasoline Tax	\$143,580,254.76
Special Fuels Tax	10,925,149.75
License Fees	63,927.00
Fines, Penalties & Interest	25,371.39
Miscellaneous	5.60
Gross Collections	154,594,708.50
Refunds	6,200,645.61
Net Collections	148,394,062.89

Total Bureau Collections for the Last Three Years

1965—Gross	\$143,785,555.36
Net	137,688,681.27
1966—Gross	151,459,692.85
Net	145,181,704.59
1967—Gross	154,594,708.50
Net	148,394,062.89

1967 Net Collections Increased 2.21% Over 1966

1967 Costs were 0.36% of Bureau Net Collections.

1967 Bureau Personnel: 84
1967 Administrative Costs: . . \$536,100.00

Scope of Bureau Activities

The Motor Fuels Tax Bureau is responsible for administering New Jersey's tax on motor fuels and enforcing two regulatory motor fuels laws.

The New Jersey Motor Fuels Law (R. S. 54:39-1 to 75, inc., as amended and supplemented) requires that "fuels," as defined, be taxed at the rate of 6¢ per gallon if sold, or used in New Jersey. The Bureau collects the tax from licensed Motor Fuel Distributors, special licensees and other persons or groups acquiring untaxed fuels for use in New Jersey.

The Act to Regulate the Retail Sales of Motor Fuels (R. S. 56:6-1 to 17, as supplemented by R. S. 56:6-2.1 to 2.5) charges the Bureau with the responsibility of checking motor fuel retail dealers for the display of brand names and price signs on pumps, the unlawful use of rebates, allowances, prizes, etc., the maintenance of proper records, and the misrepresentation of the grade of motor fuels.

The Unfair Motor Fuels Practices Act (R. S. 56:6-19 to 32) enables the Bureau to check distributors, refiners, wholesalers, and suppliers of motor fuels for the giving of rebates, concessions, allowances, discounts or benefits. Such preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition. The law also prohibits leases or contracts which specify that the lessee or purchaser shall not use or deal in certain products or merchandise.

Description of Taxes

The 6¢ per gallon New Jersey tax on motor fuels applies to "(1) any liquid or gaseous substance commonly or commercially known or sold as gasoline regardless of its classification or use; and (2) any liquid or gaseous substance used, offered for sale or sold for use, either alone or when mixed, blended, or compounded, for the purpose of generating power for the propulsion of motor vehicles upon the public highways" (R. S. 54:39-2).

The tax is due and payable on sales or uses by distributors by the next to the last business day of the month following the month of activity. Importers holding a Special License "A" shall report and pay the tax as provided by 54:39-64(a). The tax on Special Fuels (diesel oil, kerosene, fuel oil, propane, etc.) is due and payable at the

time of the sale of such fuels with the knowledge that the full amount sold will ultimately be used to propel a motor vehicle upon the highways. If such knowledge is not available before the Special Fuel reaches the user, then the user is responsible for the payment of the tax.

Gasoline and special fuels tax receipts for the last three fiscal years were as follows:

	1965	1966	1967
Gasoline	\$134,663,934.18	\$141,224,206.64	\$143,580,254.76
Special Fuels	9,042,303.25	10,153,941.47	10,925,149.75
Total Gross Fuel Receipts ...	\$143,706,237.43	\$151,378,148.11	\$154,505,404.51

The 1967 receipts shown above resulted from the following fuel sales:

	1967 Gallonage Taxed
Gasoline	2,408,139,533 gallons
Special Fuels	182,285,857% gallons
Total	2,590,425,390% gallons

Fuels sold to the Government of the United States or any department thereof for official use are non-taxable. In 1967 such sales totaled 22,758,864⅓ gallons. Other non-taxable fuel disposals (experimental uses, etc.) totaled 82,998 gallons. Therefore total non-taxable (or exempt before use is determined) sales for 1967 were 22,841,862⅓ gallons for a tax allowance of \$1,370,511.74.

In the event the tax is paid on such non-taxable sales, it may be recovered at any time within two years after the date of sale.

In 1935 the provisions of the Motor Fuels Tax Law pertaining to tax exempt uses of fuels were revised to provide an opportunity for review by a public agency, to increase administrative efficiency and to avoid abuses of the exemption privilege. Prior to the revision, tax exemptions were granted at the time of the sale of fuels to the consumer. Under the revisions tax refunds are granted upon application of the user if fuels are used for any of the following specific purposes:

- (a) operating or propelling motor vehicles, motor boats or other implements owned or leased by the State and all the political subdivisions thereof, (b) auto-busses while being operated over the highways of this State in those municipalities to which the operator has paid a monthly franchise tax for the use of the streets therein under the provisions of sections 48:4-14, 49:4-15 and 48:4-16 or 48:16-25 of the Title Public Utilities, (c) agricultural tractors not operated on a public highway, (d) farm machinery, (e) aircraft, (f) ambulances, (g) rural free delivery carriers in the dispatch of their business, (h) such vehicles as run only on rails or tracks, and such vehicles as run in substitution thereof, (i) such highway

motor vehicles as are operated exclusively on private property, (j) motor boats or motor vessels used exclusively for or in the propagation, planting, preservation and gathering of oysters and clams in the tidal waters of this State, (k) motor boats or motor vessels used exclusively for commercial fishing, (l) motor boats or motor vessels while being used for hire for fishing parties or being used for sightseeing or excursion parties, (m) cleaning, (n) fire engines and fire-fighting apparatus, (o) stationary machinery and vehicles or implements not designed for the use of transporting persons or property on the public highway, (p) heating and lighting devices, (q) fuels previously taxed under this chapter and later exported or sold for exportation from the State of New Jersey to any other State or country provided, proof satisfactory to the Commissioner of such exportations is submitted, (r) motor boats or motor vessels used exclusively for Sea Scout training by a duly chartered unit of the Boy Scouts of America, (s) emergency vehicles used exclusively by volunteer First Aid or Rescue Squads (R. S. 54:39-66).

The Bureau classifies tax refunds according to "refund use." The following are the sixteen categories used, the gallonage upon which refunds were made, and the amount of refunds for the 1967 fiscal year:

	<i>Gallons</i>	<i>Dollars</i>
1. County and Municipal	27,834,201	\$1,670,052.06
2. Auto Buses	9,818,583	589,114.98
3. Agriculture	7,544,677	452,680.62
4. Aircraft	15,534,517	932,071.02
5. Ambulances	95,640	5,738.40
6. Rural Free Delivery	135,160	8,109.60
7. Rails or Tracks	142,791	8,567.46
8. Private Property	2,397,256	143,835.36
9. Fishing	252,914	15,174.84
10. Cleaning	113,320	6,799.20
11. Exports	19,893,045	1,193,582.70
12. Fire Engines	33,312	1,998.72
13. Stat'y Mach'y and Impl.	12,610,125	756,607.50
14. Heat and Light	7,291	437.46
15. State Departments	6,847,214	410,832.84
16. Sea Scouts		
Total	103,260,046	\$6,195,602.76

In the event that any moneys were paid in error (R. S. 54:39-29), the Director may cause them to be refunded but may refuse to authorize a refund in case more than 1 year has elapsed from the time the erroneous payment was made. Refunds for errors, totaling \$5,042.85 72,627⁵/₆ gallons were made during the last fiscal year.

Penalties for non-compliance with the Bureau's tax laws and regulations (not including violations of the regulatory acts) may include one or more of the following for the violations indicated:

- (a) suspension or revocation of the license after five days notice and a hearing for a violation of any of the provisions of the New Jersey Motor Fuels Tax Law (R. S. 54:39-12);
- (b) fines from \$25 to \$250 for using, or selling for use, untaxed motor fuels for the operation of a motor vehicle upon the highways (R. S. 54:39-64b);

- (c) court imposed penalties up to six months in jail and \$1,000 in fines for misdemeanor violations prosecuted at the Bureau's discretion (R. S. 54:39-55);
- (d) initial charges of 2% and monthly interest charges at a rate of 1% on delinquent taxes (R. S. 54:39-64b);
- (e) a penalty of 20% of the amount involved for failing to remit tax when due (R. S. 54:39-27 or 64b);
- (f) fines at the rate of \$1.00 per day for late reports (R. S. 54:39-64b);
- (g) interest charges at a rate of from $\frac{1}{2}\%$ to 1% per month on taxes due (R. S. 54:39-64b);
- (h) fines of up to \$200 for failing to keep proper records (R. S. 54:39-52), failing to register when hauling or transporting fuel (R. S. 54:39-53), failing to have a delivery ticket when hauling or transporting fuels (R. S. 54:39-54), and failing to procure a license to engage in business as a wholesale or retail dealer (R. S. 54:39-51).

Revenue from fines, penalties and interest charges during the last three years as follows:

1965	1966	1967
\$12,902.93	\$17,185.74	\$25,371.39

Any taxpayer may appeal from the action of the Commissioner, in making an order or assessment, to the State Board of Tax Appeals.

Licenses

A secondary function of the Motor Fuels Tax Bureau is the issuing of licenses to those engaged in selling or transporting motor fuels.

Holders of Special Licenses "A" may import motor fuels into New Jersey. Holders of Special Licenses "B" may acquire special fuels without paying a tax, but are required to report and remit the tax on the gallonage used or sold for use in the operation of vehicles on public highways.

Licensed distributors may import and resell motor fuels in New Jersey. Licensed wholesalers are in the business of supplying retail outlets. Retail dealers must also be licensed to sell to the public in New Jersey. Lastly, marine and land transporters of motor fuels must be licensed.

Licenses for distributors, Special Licensees "A" and Special Licensees "B" are issued without a fee and are in force until revoked or cancelled. Wholesale and transport licensees must pay a \$2.00 fee yearly and retail licensees must purchase a \$5.00 license expiring March 31.

Holders of Distributor and Special Licenses "A" are required to report and pay the tax on or before the next to the last business day of the month following the month being reported on. Special License "B" holders are required to report and pay the tax on or before the fifteenth day of the month following the month being reported on.

During the 1967 fiscal year the Bureau issued the following licenses :

<i>Type</i>	<i>Number</i>
Distributor	0
Special "A"	2
Special "B"	127
Wholesale	527
Retail	11,242
Transport	3,368

In addition, the following licenses remained in force :

<i>Type</i>	<i>Number</i>
Distributor	27
Special "A"	21
Special "B"	564

Revenue from the sale of licenses was as follows during the last three years:

	<i>1965</i>	<i>1966</i>	<i>1967</i>
Retail	\$58,560	\$56,705	\$56,165
Wholesale	1,116	1,084	1,050
Transport	6,744	6,560	6,712
Total	<u>\$66,420</u>	<u>\$64,349</u>	<u>\$63,927</u>

Enforcement Activities

The Bureau enforces compliance with the Motor Fuels Tax Law, the Act to Regulate the Retail Sale of Motor Fuels and the Unfair Motor Fuels Practice Act through systematic auditing, inspection and investigation procedures.

In addition to office audits of all reports from licensees, the Bureau periodically conducts extensive field audits of all licensees, wholesale and retail dealers, and refund claimants.

Investigators located in all counties of the State check all kinds of petroleum activity in their assigned area in addition to their daily task of checking for compliance with the two regulatory laws administered by the Bureau.

Action against violations of the Act to Regulate the Retail Sale of Motor Fuels during the last three years was as follows :

	<i>1964-65</i>	<i>1965-66</i>	<i>1966-67</i>
Investigation of complaints and possible violations	122	154	242
Violations discontinued after field investigations	119	153	241
Violations resulting in court action	3	1	1
Court cases adjudicated	1	1	0
Court cases pending	2	0	1

Miscellaneous Activities

Federal-State Cooperation: The Bureau maintains close contact with the Federal Bureau of Internal Revenue, furnishing this agency with names and addresses of taxpayers, especially sellers and users of diesel oil. This cooperation has resulted in the disclosure of a number of Federal tax delinquencies.

Interstate Cooperation: The Bureau is an active member of the North American Gasoline Tax Conference and the Northeastern States Group of this Conference. Committees of this forty-year-old branch of the National Federation of Tax Administrators have been responsible for many recommendations which eventually became part of the motor fuels tax laws of various states. One important accomplishment was the adoption of a uniform reporting system for the Northeastern states which provides maximum control of interstate fuel shipments.

Taxpayer Assistance: As a service to its taxpayers, the Bureau compiles data from the reports of licensees and forwards it monthly to the New Jersey Petroleum Industries Committee of the American Petroleum Institute for publication and distribution by the Committee to all taxpayers.

Bureau representatives are available, upon request, to instruct taxpayers in the proper procedure for preparing monthly report forms.

Organization

The Bureau's main office in Trenton consists of the Administrative, Office Audit, Bookkeeping, Refund and Field Sections.

The Administrative Section handles matters relating to personnel records and general operation. The Office Audit Section is concerned with auditing and checking of reports submitted by taxpayers. All of the internal record keeping and handling of receipts is done by the Bookkeeping Section. The Refund Section processes application for tax refunds based on fuels used for refundable purposes. The Field Section coordinates and conducts all field activities and outside audits.

Motor Fuels Tax Bureau Personnel for the 1967 fiscal year was as follows:

	<i>Main Office</i>	<i>Field</i>
State Supervisor	1	..
Assistant State Supervisor	1	..
Principal Field Representative	2	..
Auditor, I	1	..
Auditor, II	1	..
Supervising Field Auditors .....	..	3
Supervising Field Representatives	1	6
Senior Field Auditors .....	..	3
Senior Field Representatives .....	..	18
Auditor, III	1	..
Supervisor, Administrative Unit	1	..
Captain, State Boat .....	..	2
Head Clerk-Bookkeeper	1	..
Field Auditors .....	..	2
Field Representatives .....	..	16
Principal Clerk-Stenographer	3	..
Principal Clerk	5	..
Senior Clerk-Stenographer	3	..
Senior Stock Clerk	1	..
Senior Clerk-Bookkeeper	1	..
Senior Clerk	5	..
Clerk-Stenographer	2	..
Clerk-Typist	3	..
Clerk	1	..
Total	34	50
Total (Main Office and Field)	84	

During the 1967 fiscal year the Bureau's administrative costs were as follows:

Salaries	\$482,284
Materials and Supplies	5,782
Services other than Personnel	46,745
Other	1,289
Total	\$536,100

Historical Development

	<i>Net Revenue</i>
1927—The Motor Fuels Tax Division was created in the Department of Motor Vehicles and a 2¢ per gallon tax became effective July 1 (Chapter 334, Laws of 1927)	\$4,097,985
1928—First full calendar year of tax yield	8,470,335
1930—The tax rate was increased from 2¢ to 3¢ per gallon, effective December 1 (Chapter 239, Laws of 1930)	11,380,231
1931—The Motor Fuels Tax Division was transferred from the Department of Motor Vehicles to the State Tax Department. First calendar year at 3¢ per gallon tax rate	17,177,754
1934—Tax loss from the sale of exempt fuels equaled \$4,934,770.10	17,099,475
1935—The exemption privilege for certain users of fuels was revoked, effective July 1 (Chapter 319, Laws of 1935). Exemptions were no longer granted at the time of retail sales. Users qualifying under R. S. 54:39-66 were required to apply for refunds from the Motor Fuels Tax Division	17,914,362

Net Revenue

1936—The first year under the refund act. Refunds totaled \$1,933,540	19,725,204
1940—Calendar year tax yield. Refunds totaled \$2,256,374	24,702,153
1944—The Motor Fuels Tax Division was reclassified as a bureau in the new Division of Taxation in the State Department of Taxation and Finance.	
1945—Tax yield basis changed from calendar to fiscal year.	
1946—First fiscal year of tax yield. Refunds totaled \$2,462,342	\$21,376,296
1950—Refunds totaled \$3,756,143	32,500,351
1954—The tax rate was increased from 3¢ to 4¢ per gallon, effective July 1 (Chapter 109, Laws of 1954).	
1955—First fiscal year of yield at 4¢ per gallon rate. Refunds totaled \$3,952,585	63,152,102
1958—The tax rate was increased from 4¢ to 5¢ per gallon, effective July 1 (Chapter 62, Laws of 1958). Refunds totaled \$4,791,998	70,124,319
1959—First fiscal year of yield at 5¢ per gallon rate. Refunds totaled \$4,968,851	92,455,947
1960—Refunds totaled \$5,259,557	98,530,733
1961—The tax rate was increased from 5¢ to 6¢ per gallon, effective June 1 (Chapter 37, Laws of 1961). Refunds totaled \$4,919,641	100,199,760
1962—First fiscal year of yield at 6¢ per gallon rate. Refunds totaled \$6,227,616	122,566,450
1963—Refunds totaled \$5,666,429	126,980,705
1964—Refunds totaled \$6,397,025	132,214,710
1965—Refunds totaled \$6,096,874	137,688,681
1966—Refunds totaled \$6,277,988	145,181,704
1967—Refunds totaled \$6,200,645	148,394,062

Analysis and Comparisons

During the 1967 fiscal year, New Jersey's state motor fuels tax collections were 22.81 per capita and consumption reached more than 382 gallons per capita. Since the above figures are based on the number of gallons consumed as shown by the motor fuels tax, it should be remembered that New Jersey is a corridor state and a large portion of the fuels consumed was bought by out-of-state motorists.

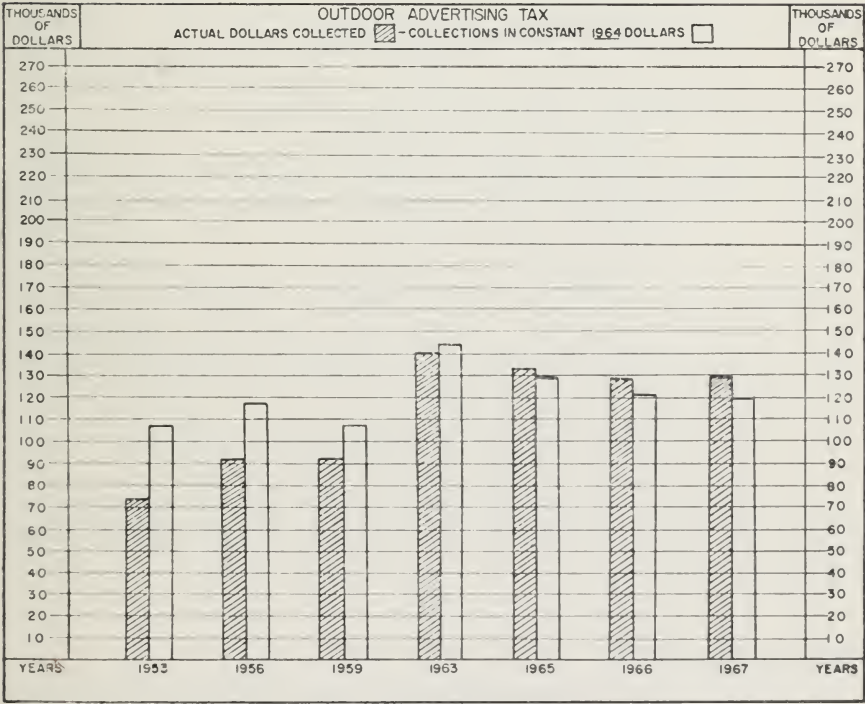
By way of comparison, New Jersey motor fuels tax rate of 6¢ per gallon is below the average rate for all states. As of June 30, 1967, the per gallon tax rate in the states varied as follows: 1 state, 9¢; 1 state, 8½¢; 1 state, 8¢; 2 states, 7½¢; 21 states and the District of Columbia, 7¢; 4 states, 6½¢; 16 states (including New Jersey), 6¢; and 4 states, 5¢. The State Motor Fuel Tax rates in New Jersey's neighbor states are: Delaware, Pennsylvania and Maryland, 7¢; New York and Connecticut, 6¢. In computing the combined state and federal tax paid by motorists, the 4¢ per gallons federal tax would be added to each state tax rate.

Outdoor Advertising Tax Bureau



0.1%

Total Bureau Collections for Selected Years



1967 Bureau Collections by Source	
Licenses	\$15,800.00
Permits	109,126.50
Denied Applications	271.00
Penalties	4,175.00
Miscellaneous	41.90
Total	\$129,414.40

Total Bureau Collections for the Last Three Years	
1965	\$133,065.00
1966	128,611.00
1967	129,414.40

1967 Collections increased 0.5% Over 1966

1967 Administrative Costs \$79,262.00

1967 Bureau Personnel: 11
1967 Costs were 61.2% of Bureau Collections.

Scope of Bureau Activities

The Outdoor Advertising Tax Bureau is responsible for administering and enforcing New Jersey's Outdoor Advertising Act (54:40-50 to 54:40-73, as amended and supplemented), which is designed primarily to regulate the display of outdoor advertising upon real property on any stationary object within public view in the State.

Under section 54:40-51 no permits are required for outdoor advertising in the following locations:

- (1) Advertisements located on property for sale or rent,
- (2) Legal advertisements required by law,
- (3) Legally authorized signs, signals or devices for public safety, convenience or health,
- (4) Display for an enterprise of a name, symbol, mark, product, service or advertisement on the premise or equipment on the premise where the enterprise is conducted,
- (5) Any sign or device erected, owned, or maintained by or for the United States, the State of New Jersey, any public corporation or body, county or municipality, and for signs or devices required by contracts entered into by these parties,
- (6) Private directional signs not exceeding two square feet,
- (7) Signs and devices along the National System of Interstate and Defense Highways, which are under the jurisdiction of the State Highway Department.

Description of Fees

The Bureau collects license and permit fees. Licenses are required for any person, firm or corporation engaged in the business of outdoor advertising for profit. Applications for permits must be made on forms furnished by the Bureau.

Permittees without licenses can only advertise the business or service on the signs for which permits are obtained.

The license fee is \$200.00. The permit fee is based on the size of the space to be used for outdoor advertising according to the following table:

<i>Area in Square Feet</i>			
<i>Over</i>	<i>Not More Than</i>	<i>Annual Fee</i>	<i>Semi-Annual Fee</i>
...	50	\$2.00	\$1.00
50	100	3.00	1.50
100	250	4.00	2.00
250	500	8.00	4.00
500	800	10.00	5.00
800	...	30.00	15.00

Annual fees are collected for permits issued from April 1 to September 30. Semi-annual fees are collected from October 1 to March 31. All permits expire on March 31 of each year. The following licenses and permits were issued and collections made during the last three license years (year ends March 31):

	<i>1965</i>		<i>1966</i>		<i>1967</i>	
	<i>Number</i>	<i>Collections</i>	<i>Number</i>	<i>Collections</i>	<i>Number</i>	<i>Collections</i>
1. Licenses	91	\$18,200.00	81	\$16,200.00	78	\$15,800.00
2. Permits	21,358	109,872.50	21,212	108,232.50	20,819	109,120.50
3. Denied Applications	64	313.50	51	248.50	60	271.00
4. Penalties		4,678.00		3,930.00		4,175.00
5. Miscellaneous		1.00				41.90
Total		\$133,065.00		\$128,611.00		\$129,408.40

Under the law licenses and permits may be renewed annually upon forms furnished by the Bureau provided that such application for renewals are filed on or before March 15 of the ensuing year. All those who fail to apply for the renewal of their license and permits within the time prescribed by law are subject and liable to a penalty of not less than \$50.00 nor more than \$200.00 for each offense, and in default of payment of such a penalty a person can be imprisoned for a period not to exceed 30 days. Each violation shall be deemed to be a separate offense. In lieu of such penalties, which can be recovered in a court of competent jurisdiction, the Director has set forth the following charges in settlement of such violations in addition to the statutory fees:

(a) For an applicant who makes late application for a permit after the erection of a display when no prior permit has been issued:

<i>Where the Statutory Fees are</i>	<i>The Late Filing Charge Shall Be</i>
Not more than \$2.00	\$10.00
More than 2.00	15.00
Not more than 4.00	
More than 4.00	20.00
Not more than 10.00	
More than 10.00	30.00

(b) For an applicant who makes late application for the renewal of a permit after the expiration date of their last valid permit :

<i>Where the Statutory Fees are</i>	<i>The Reinstatement Charge Shall Be</i>
Not more than \$4.00	\$5.00
More than 4.00}	10.00
Not more than 10.00}	
More than 10.00	20.00

In the case of applications for permits that are denied, the Bureau does not refund the fee. The following revenue has resulted from this provision during the last three license years (year ends March 31) :

<i>1965</i>	<i>1966</i>	<i>1967</i>
\$313.50	\$248.50	\$271.00

Outdoor Advertising Where Prohibited

An outdoor advertising display is prohibited by the law (R. S. 54:40-11) where:

(a) it would injuriously affect adjacent property or any public interest;

(b) the interest of public safety, health, or morals would be affected;

(c) it would reduce or impair the visibility of another licensed display or space;

(d) it would be in defined natural area;

(e) it would be along the outside curve of a highway at a point less than 250 feet from the point of an existing licensed structure or location where the existing and proposed locations are not separated by dense woods, buildings and other permanent objects, except for a back-up or in a built-up area;

(f) it would be along a straight-of-way of a highway at a point less than 500 feet from the point of an existing licensed structure or location where the existing and proposed locations are not separated by dense woods, buildings and other permanent objects, except for a back-up or in a built-up area;

(g) it would obstruct the view of oncoming traffic;

(h) it would be painted on rocks or attached to public utility poles or trees.

“Natural area”, listed as a category of the prohibited areas above (d), are defined by the law (R. S. 54:40–51(i)) as “that area along the side of a highway between two commercial points on the same side which are separated by a distance of one mile or more”.

Non-profit educational, veterans, religious, charitable, and civic organizations must obtain a permit for each advertising display, but no fee is required.

Safeguard

The Bureau requires that out-of-state licensees post a \$2,000 bond to insure payment of fees, penalties and interest.

Enforcement Activities

The Bureau has the statutory power (R. S. 54:40–57) to enter private property, without liability, for the purpose of removing unlawful signs.

Violations recorded on locations where advertising was maintained without permits.

	1965	1966	1967
Violations	1,240	1,366	1,036
Charges Collected	\$4,678	\$3,930	\$4,175
Violations Removed	187	222	211

Organization

The Bureau is presently located at 20 W. Front Street. It employs 11 employees who are under the direction and supervision of the State Supervisor. The State is subdivided into five separate districts where the five inspectors are assigned. The inspectors are required to report all their daily activities, and the Chief Inspector is assigned to review such activities and to see that work programs, orders, and regulations are complied with. There are four of the employees who might be placed in the category of “clerical”, headed by the Principal Clerk Bookkeeper, who are permanently assigned at the office.

During the 1967 fiscal year the Bureau’s administrative costs were as follows:

Salaries	\$66,417
Materials and Supplies	710
Services other than Personnel	11,723
Other	412
Total	<hr/> \$79,262

Historical Development

Total Revenue

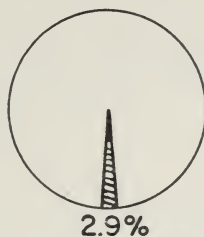
1930—The first legislation was enacted providing for the issuance of permits to persons, firms or corporations desiring to erect or maintain billboards for the display of outdoor advertising (Chapter 41, Laws of 1930). The first permit fee was 3¢ per square foot. New Jersey was among the pioneer states to regulate outdoor advertising.	
1931—First year for which fees were collected	\$70,646
1940—Collections for the fiscal year	94,618
1942—New legislation replaced the 1930 Act (Chapter 168, Laws of 1942). It provided for a graduated schedule of fees based on the size of the space to be used. Fees ranged from \$0.50 for a space not exceeding 50 square feet in area to \$25.00 for spaces exceeding 800 square feet in area. The Bureau also was authorized to issue temporary and conditional permits	\$95,283
1943—First full year for which fees were based on the graduated schedule	61,370
1950—Collections for the fiscal year	70,839
1953—The schedule of fees was revised to the present rates (Chapter 76, Laws of 1953)	73,836
1954—First full year for new rates	89,750
1959—Major amendments to the Outdoor Advertising Act were adopted (Chapter 191, Laws of 1959). "Natural areas" were defined by the law and prohibited areas were established	92,429
1960—Collections for the fiscal year	91,000
1962—Year of greatest total revenue	144,401
1963—The Outdoor Advertising Act was amended to give jurisdiction over outdoor advertising displays on the National System of Interstate and Defense Highways to the New Jersey State Highway Department (Chapter 93, Laws of 1963)	139,111
1964—Collections for the fiscal year	130,745
1965—Collections for the fiscal year	133,065
1966—Collections for the fiscal year	128,611
1967—Collections for the fiscal year	129,414

Relevant Federal Legislation

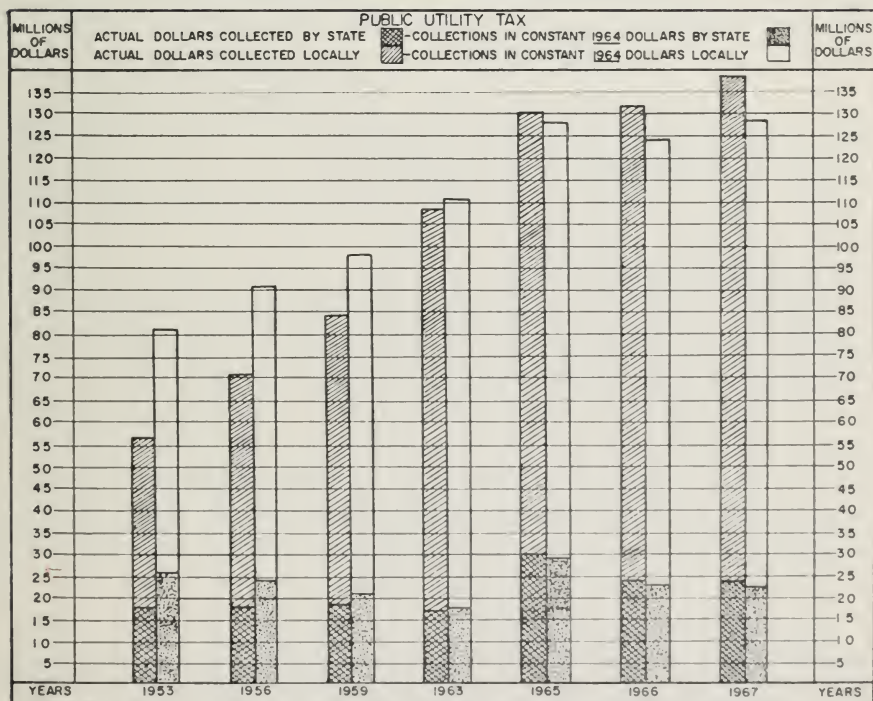
Under the Highway Beautification Act of 1965, the (Federal) Bureau of Transportation has the authority to establish certain standards and guidelines with regard to the placement and location of outdoor advertising on certain roads constructed with the assistance of Federal funds. However, the Senate is currently holding hearings on this Act, and no changes in the New Jersey law are contemplated until the guidelines are formally established.

The Public Utility Tax Bureau

Total Bureau Collections as % of State Tax Collections



Total Bureau Assessments for Selected Years



1967 Bureau Collections by Source		Total Bureau Collections or Assessments for the Last Three Calendar Years		
Public Utility Excise Tax	\$15,403,167.81			
Railroad Taxes				
Franchise Tax	649,457.40	1965	Public Utilities	Railroad
Property Tax	8,084,168.18	For State Use	\$13,587,793*	\$2,570,364
		For Local Use	100,888,494	13,608,522
			(1965 Total \$130,655,173)	
Subtotal	\$8,733,625.58	1966		
Total Public Utility and Railroad Tax Collections	\$24,136,793.39	For State Use	\$14,449,232*	\$518,034
		For Local Use	107,023,206	9,600,637
			(1966 Total \$131,591,109)	
		1967		
		For State Use	\$15,450,058*	\$8,733,626
		For Local Use	114,481,833	**
1967 Bureau Assessments (Locally Collected)		1967 Collections and Assessments Increased 5.4% Over 1966		
Public Utility Taxes		1967 Costs were 0.7% of Bureau Collections		
Franchise Tax	\$49,224,703.61	1967 Bureau Personnel: 20		
Gross Receipts Tax	65,304,019.47	1967 Administrative Costs: \$179,623		
Total	\$114,528,723.08			
Total Public Utility and Railroad Collections or Assessments	\$138,665,516.47			

* A small percentage of Public Utility Taxes for local use is payable to the State to cover costs of administration in assessing the tax.

** State Aid in the amount of \$13,603,298 is payable in 1967 under the provisions of c. 139, L. 1966.

Scope of Bureau Activities

The Public Utility Tax Bureau, as consolidated on May 22, 1963, combined the responsibilities of the former Engineering and Railroad Tax Bureau and the former Public Utility Tax Bureau.

The Bureau appraises and taxes all property used for railroad purposes in the State and determines and levies the franchise excise tax of the railroad companies. Taxes levied on property used for railroad purposes and railroad franchises are certified to the Director, Division of Budget and Accounting, for collection (R. S. 54:29A-1 to 54:29A-77, as amended and supplemented).

The Bureau determines and levies the franchise and gross receipts taxes on public utility companies operating in New Jersey (e.g., telephone, telegraph, water, sewer, district messenger, street railway, traction, gas and electric light, and heat and power companies), determines the apportionment thereof among the municipalities and certifies the taxes to the municipalities for collection. The Bureau also determines and levies an additional excise tax on public utilities for State use. (R. S. 54:30-1 to 54:30-3 and R. S. 54:30A-16 to 54:30A-67, as amended and supplemented.)

The Bureau prepares specifications for, and dispenses information relative to, the preparation of tax maps of local taxing districts; examines, suggests revisions where needed, and approves the finished maps; maintains a file of all tax maps approved by the Bureau (R. S. 54:1 to 54:15.1 and R. S. 52:18A to 52:46, as amended).

The Bureau annually certifies to the respective County Boards of Taxation the assessed valuation of Class II Railroad properties in each taxing district in the County.

Description of Taxes

Railroad Property and Franchise:

On June 17, 1966, Chapter 139, P. L. of 1966, railroad Tax Amendments, was signed into law. The most important provision of this act is Section 2 (N. J. S. A. 54:29A-7) which substitutes a State Tax at the rate of \$4.75 per \$100 of true value of property used for railroad purposes other than (a) main stem, (b) tangible personal property and (c) facilities used in passenger service in place of the former Class II property tax. This tax will be used entirely for State purposes. Chapter 139, P. L. of 1966 also provides for replacement revenues to municipalities in which Class II railroad property is located as a result of the imposition of a State Tax on railroad property pursuant to this act, and the elimination of the allotment and payment to taxing districts of the taxes assessed upon Class II railroad property under the railroad Tax Law of 1948.

Franchise taxes are levied in the amount of 10% of net railway operating income allocated to New Jersey on the basis of the percentage of all track miles operated within the State to the total track miles operated by each railroad or system.

NOTE: Class II property taxes are entirely for the use of the taxing district in which such property is located.

During the 1967 fiscal year the following Railroad taxes were collected:

Property tax (Local uses)	\$9,600,800.84
Franchise Tax (State uses)	649,457.40
Total property and franchise taxes	<hr/> \$10,250,258.24

Public Utility Taxes: The franchise tax assessed on utilities, other than those specifically exempted, having lines or mains located along, in, on or over any street, highway or other public place is at the rate of 5% (rate is 2% where annual gross receipts do not exceed \$50,000) of such proportion of the gross receipts of the taxpayer for the preceding calendar year as the length of its lines or mains in this State bears to the whole length of its lines or mains, exclusive of service connections.

The gross receipts tax (in lieu of a tax on personal property) assessed on street, railway, sewer, water, traction, gas and electric light, heat and power companies using the public streets, highways, roads or other public places is at the rate of 7½% of the gross receipts of such taxpayers for the preceding calendar year from its business over, in, on through or from its lines or mains in the State.

Public Utility Surtax: Chapters 41 and 42 of the Laws of 1963 provide an additional excise tax on public utilities, to be computed on the basis of:

- 0.625% —upon gross receipts subject to the franchise tax (0.25% for taxpayers with gross receipts not in excess of \$50,000 annually) ;
- 0.5% —upon gross receipts of telegraph and telephone companies and messenger systems from business over, on, in, through or from its lines or mains in the State;
- 0.9375%—upon gross receipts of other utilities from business over, on, in, through or from its lines or mains in the State.

This excise tax is payable into the State Treasury for State use.

Public Utilities in New Jersey received the following tax assessments for 1967:

Franchise taxes for the year 1967 were assessed against 169 corporations, 2 municipal electric corporations and 4 individuals. The total tax assessed amounted to \$49,224,703.61. Franchise tax assessments for the year 1967 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Taxable Gross Receipts</i>	<i>Franchise Tax</i>
4	Electric	\$114,483,952.58	\$5,724,197.63
5	Gas	87,263,743.45	4,361,986.63
2	Electric and Gas	497,251,224.72	24,862,561.24
121	Water	45,306,709.28	2,234,355.01
32	Sewer	2,110,153.70	90,406.26
9	Telephone and Telegraph	237,675,938.29	11,883,796.91
<hr/>		<hr/>	
173		\$984,091,722.02	\$49,157,303.68
2	Municipal Electric Corporations	1,347,998.68	67,399.93
<hr/>		<hr/>	
175		\$985,439,720.70	\$49,224,703.61

Gross receipts assessments were levied against 160 corporations, 2 municipal electric corporations and 4 individuals. The total tax is \$65,304,019.47. Assessments for the year 1967 are classified as follows:

<i>No. of Companies</i>	<i>Classification</i>	<i>Gross Receipts</i>	<i>Tax</i>
4	Electric	\$166,314,736.90	\$12,473,605.27
5	Gas	89,409,751.10	6,705,731.34
2	Electric and Gas	564,335,574.14	42,325,168.06
121	Water	46,892,956.91	3,516,971.83
32	Sewer	2,253,337.23	167,386.89
164		<hr/>	<hr/>
2	Municipal Electric Corporations	\$869,206,356.28	\$65,188,863.39
		1,535,414.40	115,156.08
166		<hr/>	<hr/>
		\$870,741,770.68	\$65,304,019.47

Public Utility taxes for 1967 were apportioned to the counties and the State by the Public Utility Tax Bureau as follows:

<i>Counties</i>	<i>Gross Receipts Tax</i>	<i>Franchise Tax</i>
Atlantic	\$1,782,777.67	\$1,567,156.32
Bergen	7,039,359.91	6,702,129.23
Burlington	3,052,432.65	2,011,181.17
Camden	2,073,500.04	3,107,621.70
Cape May	1,445,254.59	692,034.13
Cumberland	621,786.73	748,545.13
Essex	5,167,316.19	6,519,194.84
Gloucester	1,061,565.22	1,115,445.42
Hudson	8,957,834.19	3,140,356.71
Hunterdon	1,035,738.21	379,677.19
Mercer	4,136,321.43	2,274,383.27
Middlesex	8,850,306.44	4,007,953.97
Monmouth	3,221,394.81	3,071,938.87
Morris	2,241,823.11	2,040,579.01
Ocean	1,362,414.91	1,793,337.38
Passaic	2,549,477.14	2,947,666.34
Salem	1,184,042.35	420,445.74
Somerset	1,159,704.93	1,679,011.74
Sussex	415,631.36	334,907.51
Union	6,088,023.65	4,222,566.89
Warren	1,715,522.83	360,989.96
<i>✓ Municipal Electric Corporations</i>		
Bergen	35,489.96	23,659.91
Morris	59,894.16	31,637.65
Passaic	19,725.68	12,075.09
Apportioned to Taxing Districts	<hr/>	<hr/>
Payable to State	\$65,277,338.16	\$49,204,495.17
	26,681.31	20,208.44
Total Tax	<hr/>	<hr/>
	\$65,304,019.47	\$49,224,703.61
Total Gross Receipts and Franchise Tax		
Apportioned to Taxing Districts	\$114,481,833.33	
Payable to State	46,889.75	
Total Tax	<hr/>	
	\$114,528,723.08	

Excise Taxes, for State Use, for the year 1967 were levied against 169 corporations, 2 municipal electric corporations and 4 individuals. The total tax is \$15,403,167.81. Assessments for the year 1967 are classified as follows :

<i>Classification</i>	<i>Amount of Assessment</i>
Gas and Electric	\$12,056,656.28
Water	330,864.49
Sewer	32,224.12
Telephone and Telegraph	2,960,603.42
Municipal Electric Corporations	22,819.50
	<hr/>
	\$15,403,167.81

Miscellaneous Activities

Tax Maps: During the 1967 fiscal year the Bureau approved ten (10) municipal tax maps. The following tax maps have been approved since 1931 :

<i>Years</i>	<i>Length of Period</i>	<i>Number of Maps Approved</i>
1931-1939	10 years	76
1940-1949	10 years	56
1950-1959	10 years	111
1960-1964	5 years	170
1965-1966	2 years	26
1967	1 year	10
		<hr/>
Total		449

Reports: Public Utilities submit annual reports of taxable property in September and reports of gross receipts in February; a fine up to \$100.00 per day may be imposed for neglect or refusal to file. Railroads submit an annual report in March showing changes in taxable property; the railroads are subject to a fine not to exceed \$10,000 for willful neglect to make returns.

Tax Apportionment: The excise tax for State use is paid to the Bureau. Railroad taxes are paid to the State Comptroller and the Class II portion thereof is forwarded to the County Treasurer for distribution among the local taxing districts where the property is located.

While this Bureau does not collect either the Public Utility franchise or gross receipts taxes, it is responsible for apportioning both taxes to the municipalities for collection after deducting administrative costs. During the last three years these costs were as follows :

1965	\$32,723.40
1966	48,345.45
1967	46,889.75

The Public Utility franchise tax is apportioned in the proportion that the value of the scheduled property of the taxpayer located in, on or over any public street, highway, road, or other public place in each municipality, as of the preceding July 1st, bears to the total value of the scheduled property of the taxpayer located in, on or over any public street, highway, road or other public place in the State. The gross receipts tax is apportioned in the proportion that the value of the scheduled property of the taxpayer located in each municipality, as of the preceding July 1st, bears to the total value of the scheduled property of the taxpayer in the State.

Valuations of scheduled property upon which both taxes are apportioned to the municipalities are determined by the Bureau on the basis of the unit values set forth in the law.

Taxpayer Assistance: Forms showing valuations and taxes, maps, and other information are furnished on request to taxpayers. The taxpayer also furnishes necessary information in addition to the required reports to the Bureau upon request.

The Bureau's taxpayers for the fiscal year 1967 were:

- Public Utilities:
 - 169 Corporations
 - 2 Municipal corporations
 - 4 Individuals
- Railroads:
 - 22 Companies

Certificates of tax liability: Certificates of tax liability are furnished to attorneys and title companies representing purchasers of railroad or utility property and to bonding companies prior to the issuance of bonds by a utility company.

Organization

The Public Utility Tax Bureau is divided into two groups, each with the following sections:

- Railroad tax:
 - Administrative section
 - Engineering and appraisal section
 - Auditing and accounting section
 - Drafting section
- Public Utility tax:
 - Administrative section

Public Utility Tax Bureau personnel during the 1967 fiscal year was as follows (includes only employees who worked more than one-half of the year) :

State Supervisor	1
Supervising Engineers	2
Engineers	7
Appraiser	1
Accountant	1
Draftsmen	2
Clerical	6
Total	<hr/> 20

The engineers and appraisers do both office and field work as is required.

Costs of Bureau operations during the 1967 fiscal year were as follows:

Salaries	\$167,210
Materials and Supplies'	2,049
Services other than Personnel	6,033
Other	4,331
Total	<hr/> \$179,623

Historical Development

Because of the complicated nature, long histories of the taxes administered, and recent reorganization of the Public Utility Tax Bureau, its historical development can best be understood if divided into areas as follows:

History of Public Utility Taxes

- 1884—The first general tax act specifically taxing public utilities was enacted on April 18, 1884 (Chapter 159, Laws of 1884). It levied a 2% tax on gross receipts of telegraph, telephone, cable and express companies; a 0.5% tax on gross receipts, plus a 5% tax on dividends earned or declared in excess of 4%, on gas and electric light companies; and a 0.8% tax on gross receipts of oil or pipeline companies.
- 1900—The receipts from franchise taxes on public utilities were transferred from the State to municipalities. Provision was made for a uniform method of taxation and apportionment: a tax rate of 2% of gross receipts from business done within the State, apportioned on the basis of true value of all property located in, under or upon any public street, highway, etc. (Chapter 195, Laws of 1900).
- 1906—Street railways were subjected to a franchise tax.
- 1917—Rates were increased from 2% to 5%, with the increase gradually taking effect at the rate of 1% per year (Chapter 17, Laws of 1917).
- 1919—A gross receipts tax was levied on public utilities at the "average rate of taxation" (Chapter 25, Laws of 1919).

- 1929—Oil or pipeline companies were transferred to the corporation franchise act for purposes of taxation by a ruling of the Attorney General.
- 1940—The Public Utility tax laws were revised and amended (Chapters 4 and 5, Laws of 1940). Unit values were applied to each class or type of scheduled property for the purpose of securing a fair and equitable apportionment of excise taxes upon a uniform basis.
- 1952—Sewer companies were placed under the public utility tax laws (Chapters 264 and 265, Laws of 1952).
- 1960—The use of "average rate of taxation" was eliminated and a tax rate of 7½% for gross receipts was established (Chapter 50, Laws of 1960).
- 1961—Water companies were subjected to the public utility gross receipts tax in lieu of the personal property tax (Chapters 93 and 94, Laws of 1961).
- 1963—A public utility excise tax for State use was imposed, effective for the calendar year 1964 (Chapter 41 and 42, Laws of 1963).
- 1964—The first year for the Public Utility excise tax for State use, which is comprised of an additional franchise and gross receipts tax.

NEW JERSEY PUBLIC UTILITY TAXATION SELECTED YEARS—1884 TO DATE

(Calendar Years)

Year	Franchise Tax	Gross Receipts Tax	Excise Tax for State Uses	Total Tax
1884	\$29,436.83	.....	.....	\$29,436.83
1900	68,327.96	.....	.....	68,327.96
1906	520,468.35	.....	.....	520,468.35
1910	957,007.70	.....	.....	957,007.70
1915	1,505,776.96	.....	.....	1,505,776.96
1920	3,925,567.61	.....	.....	3,925,567.61
1925	5,711,412.28	\$3,712,892.35	.....	9,424,304.63
1930	7,749,886.61	5,541,027.65	.....	13,290,914.26
1935	6,870,912.45	5,035,793.71	.....	11,906,706.16
1940	6,363,399.90	6,418,229.33	.....	12,781,629.23
1945	10,521,562.01	8,308,447.30	.....	18,830,009.31
1950	14,710,772.45	14,419,221.18	.....	29,129,993.63
1955	21,445,423.74	26,297,252.72	.....	47,742,676.46
1960	32,363,668.47	39,218,565.87	.....	71,582,234.34
1963	39,555,982.63	51,668,304.07	.....	91,224,286.70
1964	41,117,659.53	53,936,962.37	\$12,769,477.85	107,824,099.75
1965	43,620,984.36	57,300,233.46	13,555,069.22	114,476,287.04
1966	46,145,469.23	60,926,082.62	14,400,886.54	121,472,438.39
1967	49,224,703.41	65,304,019.47	15,403,167.81	129,931,890.89

History of Railroad Taxes

- 1830—The first railroad was built in New Jersey, the Camden and Amboy Rail Road, and was chartered on February 4, 1830. Early railroad charters provided for varying methods of payment to the State for the privilege of operating. In general, the early practice was to require railroads to pay annually to the State a tax of 0.5% of either capital stock or of the cost of the road, equipment and appurtenances.

- 1884—The first general railroad law was enacted (Chapter 101, Laws of 1884). Tax rates were fixed by statute: 0.5% of total valuations for State use; local rates on Class II property, but not to exceed 1% for local uses.
- 1897—Rates were increased on Class II property for local uses to 1.5% and taxes for State use were limited to 0.5% on all other property (Chapter 69, Laws of 1897).
- 1905-1908—A series of amendments involving tax rates, shifts in property classifications, assessment responsibilities, use of taxes, etc., were enacted.
- 1941—The Railroad Tax Law of 1941 was enacted (Chapter 291, Laws of 1941). All property was taxed at the rate of 3%. The franchise tax enacted was based on net railway operating income allocated to New Jersey on the basis of all track miles operated within the State to system track miles. The rate of the tax was 3% of the excess of "franchise base" over total taxable valuation of previous years of all classes of property used for railroad purposes. Taxes were levied on Class II property, together with one-half of the franchise taxes, paid to the taxing district; taxes were levied on Class I, III, and IV properties with one-half of the franchise taxes applied to State use.
- 1942—Amendments to the 1941 Law were passed (Chapters 3, 115, 169 and 246, Laws of 1942). The statutory basis of "franchise base" was revised to provide for deduction of \$200,000 from net railway operating income before allocation to the State. It established a minimum franchise tax of the greater of either \$4,000 or 30% of the net railway operating income allocated to New Jersey and also established a maximum franchise tax of 120% of total property tax (i.e., the combined property and franchise taxes were limited to 6.6% of the total assessed valuations).

NEW JERSEY RAILROAD TAXATION
SELECTED YEARS—1884 TO DATE
(Calendar Years)

Year	Taxes as Levied		No. of Railroads or Systems Taxed	Line Miles	
	State Uses	Local Uses		Railroads Miles	Cannels Miles
1884	\$952,188.99	\$321,481.99	32	1,871,237	176,417
1888	981,818.47	334,464.46	34	1,977,491	173,005
1890	1,010,530.13	338,552.45	38	2,056,298	173,340
1897	1,101,100.14	398,018.37	38	2,293,611	173,340
1900	1,107,032.30	413,773.77	36	2,300,541	173,340
1905	950,991.21	1,136,261.29	38	2,330,124	173,340
1906	3,503,529.70	.....	37	2,330,236	173,340
1907	3,254,734.96	.....	38	2,347,803	173,340
1910	3,952,574.60	1,394,949.77	44	2,396,593	173,340
1915	5,011,899.81	2,206,321.51	47	2,443,729	174,944
1920	7,155,495.88	3,615,868.68	48	2,460,885	174,944
1925	9,773,730.39	6,871,781.53	45	2,456,631	66,184
1930	11,800,783.81	8,244,212.01	42	2,424,028	66,184
1935	10,257,310.45	8,995,281.34	34	2,225,680	66,184
1940	9,230,222.17	9,066,467.22	32	2,184,051	.....
1941	7,758,564.13	7,284,366.94	32	2,223,057	.....
1945	11,194,540.62	9,323,434.76	29	2,098,397	.....
1947	8,441,483.02	6,439,056.61	28	2,073,881	.....
1948	3,974,113.91	12,037,115.97	27	2,074,484	.....
1950	4,002,014.04	12,333,854.67	27	2,073,309	.....
1955	4,152,467.64	14,181,850.27	24	2,033,958	.....
1960	2,845,568.75	15,567,034.96	23	2,011,288	.....
1965	2,570,363.48	13,608,522.40	20	1,899,491	.....
1966	518,033.60	9,600,636.91	22	1,895,843	.....
1967	8,733,625.58	8,733,625.58	22	1,875,839	.....

* Note: Decrease in number of branches within systems.

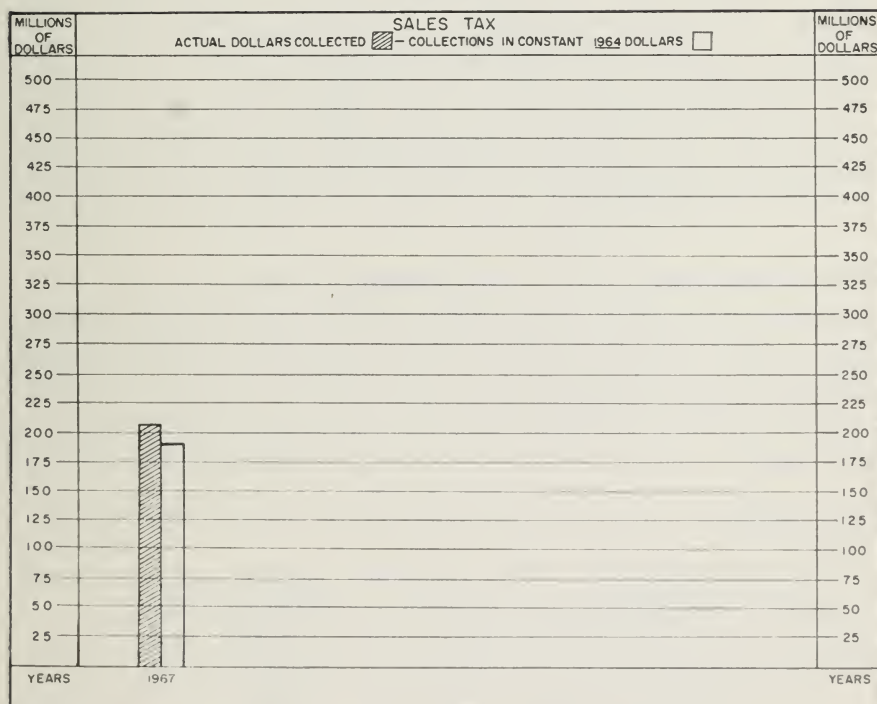
- 1943—The year of the greatest total revenues (\$23,989,356.57).
- 1948—Amendments to the 1941 Tax Law were passed (Chapters 40 and 41, Laws of 1948). Provision was made for the taxation of Class II property for local uses at local tax rates; Classes I and III property were taxed at the rate of 1.2%; classification IV was dropped (value of the remaining property); a franchise tax was enacted at the rate of 10% of the net railway operating income allocated to the State on the basis of track miles; and certain minimum and maximum tax provisions were established.
- 1964—Amendments to the Railroad Tax Law of 1948 were passed (Chapter 251, Laws of 1964), effective January 1, 1966. These amendments eliminated the tax on Classes I and III property, as well as the maximum tax provision.
- 1966—Amendments to the Railroad Tax Law of 1948 were passed (Chapter 139, Laws of 1966), effective June 17, 1966. These amendments provide for an annual State property tax upon all property used for railroad purposes other than main stem, tangible personal property and facilities used in passenger service; also provide for State aid to replace the former Class II railroad property tax.

History of Railroad and Public Utility Tax Administration and Tax Maps

- 1884—The State Board of Assessors administer both Railroad and Utility taxes.
- 1913—The initial act providing for the preparation of tax maps for taxing districts was passed (Chapter 175, Laws of 1913).
- 1915—The State Board of Assessors merged with the State Board of Equalization of Taxes to create the State Board of Taxes and Assessments. This board administered both Railroad and Public Utility taxes.
- 1931—A Utility Tax Division and a Railroad Tax Division were created in the new State Tax Department.
- 1939—An act setting forth procedures for townships to prepare tax maps was passed (Chapter 167, Laws of 1939).
- 1944—The Railroad Tax Division and the Utility Tax Division were reclassified as Bureaus in the new Division of Taxation.
- 1945—The Public Utility Tax Bureau was reclassified as the Public Utility and Local Property Tax Bureau and was given the responsibility of seeking greater uniformity in local property tax administration.
- 1948—The Railroad Tax Bureau was reclassified as the Engineering and Railroad Tax Bureau.
- 1953—The Public Utility and Local Property Tax Bureaus were separated.
- 1956—Taxing districts were authorized to issue special emergency notes for a five-year period to finance the cost of preparing tax maps.
- 1963—The Engineering and Railroad Tax Bureau merged with the Public Utility Tax Bureau under the title of Public Utility Tax Bureau.

The Sales Tax Bureau

Total Bureau Collections as % of State Tax Collections



1967 Bureau Collections
 Sales Tax
 1967 Fiscal Year : : : \$208,313,609

1967 Costs were 1.3% of Bureau
 Collections

1967 Bureau Personnel: 353
 1967 Administrative Costs: : \$2,702,808

General Responsibilities

The New Jersey Sales Tax Bureau administers the New Jersey Sales and Use Tax Act (P. L. 1966, c. 30, c. 53, c. 132 and c. 140) as amended by Chapter 25, Laws of 1967.

History

The New Jersey Sales and Use Tax Act was signed into law by Governor Richard J. Hughes on April 27, 1966 and became effective on July 1 of the same year. Immediately upon passage of the Act, the Division of Taxation established a Sales Tax Bureau to carry out the duties imposed under the new law.

During the first days of the Bureau, much time was devoted to disseminating information to the general public. Many speeches were made in various parts of the State and meetings were held with public groups and industry representatives to accomplish this aim. The sudden enactment of the Sales Tax Act made it necessary to set up the Sales Tax Bureau very quickly. There existed, therefore, a shortage of personnel in the Bureau. This shortage has been overcome in some measure by the recruitment of personnel from other Bureaus and the hiring of additional staff.

General Statement of Items and Services Taxed

In general, the New Jersey Sales and Use Tax Act, as amended, imposes a tax at the rate of 3% on the sale, rental or use of tangible personal property, on storage, on certain services, on restaurant meals, on certain admission charges and on the charges made for the rental of hotel rooms.

Exemptions

The Act provides for many exemptions within the above listed categories, and among these exemptions are, notably, sales of food for off-premises human consumption, prescription medicines for human use, clothing, rent, utility services, transportation, and professional services.

Exempt Transactions

(a) Sales for Resale.—Sales for resale are not subject to tax. These include (1) a sale for resale in the same form as purchased, (2) a sale for resale as converted into or as a component part of a product produced for sale by the purchaser, or (3) a sale for use in the performance of a taxable service where the property so sold becomes a physical component part of the property upon which the services are performed or is later actually transferred to the purchaser of the service in conjunction with the performance of the taxable service.

(b) **Casual Sales.**—Casual sales (isolated or occasional sales by persons who are not regularly engaged in the business of making retail sales where such property was obtained by the person making the sale through purchase or otherwise, for his own use in New Jersey) are not taxable. This exemption does not apply to sales of motor vehicles, or sales of boats or vessels required to be registered under the New Jersey Boat Act of 1962 (c. 73, Laws of 1962).

(c) **Sales of Motor Vehicles to Certain Nonresidents.**—Sales of motor vehicles to nonresidents are not taxable even though the nonresident takes delivery of the motor vehicle in New Jersey. The specific requirements for this exemption are that the nonresident (1) has no permanent place of abode in New Jersey, (2) is not engaged in carrying on in New Jersey any employment, trade, business or profession in which the motor vehicle will be used in New Jersey, and (3) prior to taking delivery furnishes to the vendor the required affidavit, statement or evidence supporting his claim for exemption.

(d) **Exempt Room Occupancy Charges.**—The rent for occupancy of a room in a hotel, as defined in the Act, is not taxable (1) if the rent is not more than \$2.00 per day, or (2) if the occupancy is for at least 90 consecutive days.

Tax Bracket Schedule

The following schedule shows the amount of tax to be collected on each sale:

<i>Amount of Sale</i>	<i>Amount of Tax</i>
\$0.01 to \$0.16	No tax
0.17 to 0.40	one cent
0.41 to 0.70	two cents
0.71 to 1.16	three cents

In addition to a tax of three cents on each full dollar, a tax is collected on each part of a dollar in excess of a full dollar in accordance with the above formula. The tax must be computed on the amount of the total sale of taxable items and not on the prices of individual items included in the sale.

The Compensating Use Tax

The compensating use tax is a tax on tangible personal property and services used in New Jersey upon which the New Jersey Sales Tax has not been paid. The rate of the tax is the same as for the sales tax.

In general, the use tax is imposed on the same items on which the sales tax is imposed when the property and services are used in New Jersey on and after July 1, 1966, including the use of:

- (a) Tangible personal property purchased at retail (such as an automobile) ;
- (b) Tangible personal property manufactured, processed or assembled by the user, if items of this kind are sold by him ; and
- (c) Tangible personal property, not acquired for resale, which has been repaired, processed, altered or otherwise serviced.

Exempt Organizations

The sales and use tax does not apply to any sales or amusement charges by or to certain organizations as defined in the Act or to use or occupancy by these organizations.

The Act describes several categories of exempt organizations. The first includes the State of New Jersey, the Federal Government, all of their agencies, instrumentalities and political subdivisions, and any international organization of which the United States of America is a member.

Another category includes nonprofit organizations organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary or educational purposes, or for the prevention of cruelty to children or animals, no substantial part of whose activities include involvement in political affairs.

When an exempt organization operates a shop or store, however, or is otherwise in direct competition with commercial vendors, the receipts from the sales which it makes are subject to the tax.

Some organizations, such as national guard and veterans' organizations, local police and fire departments, etc., are exempt from collecting the tax on admission when the proceeds inure exclusively to their benefit and not to the benefit of any private stockholder or individual.

Procedures—Application for Registration

All persons required to collect the New Jersey Sales and Use Tax must file an Application for Registration. In practice this means everyone engaged in business with the exception of doctors, lawyers, accountants, real estate agents and insurance brokers, since all phases of their business operations are known to be tax exempt. A Certificate of Authority, issued by the Division of Taxation, is sent to each registrant and is his authority to collect the sales tax. It must be prominently displayed at each place of business to which it applies.

Procedures—Returns

All vendors are required to file returns quarterly. These returns are due on or before the 28th day of April, July, October and January, to cover the periods January 1 through March 30, April 1 through June 30, July 1 through September 30, and October 1 through December 31, respectively.

In addition to filing the Quarterly Return, a vendor whose sales and use tax liability for the first two months of a quarter exceeds One Hundred (\$100) Dollars per month must complete and forward to the Sales Tax Bureau the simplified Monthly Remittance Statement (Form ST-51) for each of those two months, and he must remit the amount of his liability with each Monthly Remittance Statement. The balance of his quarterly liability must accompany the Quarterly Return.

Every person required to file a return under the Act shall, at the time of the filing of the return, pay the taxes imposed by the Act as well as all other monies collected by such persons acting under the provisions of the Act.

Liability for Tax

Every vendor, recipient of amusement charges and operator of a hotel required to collect the tax is personally liable for the tax collected or required to be collected. He has the same right to collect the tax from his customer as if the tax were a part of the price of the property, service, amusement charge or rent.

Penalties

Any person failing to file a return or to pay any tax to the Director of the Division of Taxation within the time required by the Act shall be

subject to a penalty of five per cent of the amount of the tax due, plus interest at the rate of one percent of such tax per month excepting the final month after such return or tax was due. Willful disregard of the provision of the Act shall be punishable by a fine of not more than \$1,000 or imprisonment for not more than one year, or both.

Taxpayers' Rights

Within three months after any decision or action of the Director of the Division of Taxation, made pursuant to the provisions of the Act, any aggrieved taxpayer may appeal to the Division of Tax Appeals by filing a petition of appeal in the manner prescribed by said Division. This appeal shall be the exclusive remedy available to any taxpayer for review of a decision of the Director in respect of the determination of the liability for the taxes imposed under the Act.

Enforcement

Bureau personnel are organized and deployed in such manner that they may quickly contact and investigate any vendor who fails to meet his obligation under the Act, in an effort to obtain compliance. These contacts are made by field investigators and auditors.

The internal control system of the Bureau provides for various checks and balances which permit the Bureau's staff and field personnel to detect tax avoidance, evasion or delinquency by vendors.

The enforcement program relies heavily upon the automated data processing system for delinquency and audit information.

The Sales Tax Bureau is operated through nine Sections under the direction of three Assistant State Supervisors. These Sections are as follows :

- (1) *The General Services Section*—which is composed of the Mail Unit, the Files Unit, the Correspondence Unit, the Supplies Unit and the Central Identification Unit.
- (2) *The Administrative Section*—which includes the Personnel Unit and the Unit of Budgetary and Fiscal Control.
- (3) *The Key Punch Section.*
- (4) *The Control Section*—which embraces the Number Control Unit, the Certification Unit, the Document Locator Files Unit and the Control Unit. This Section is responsible for recording

all documents related to the activities of vendors; it records, files and maintains all reports and records generated through automated data processing, and it processes all irregular tax returns and payments.

- (5) *The Audit and Compliance Section*—which is responsible for all Bureau audits and for the coordination and direction of district offices.
- (6) *The Cashier Section*—which embraces the Accounting Unit and the Deposit Processing Unit.
- (7) *The Legal Section*—which is responsible for conducting research with respect to sales tax procedures and rulings in other states with regard to the sales tax, and it provides a variety of advisory and drafting services.
- (8) *The Interpretation and Information Services Section*—which serves the public information functions of the Bureau.
- (9) *The Methods and Planning Section*.

The automated data processing services required by the Bureau are performed by the Data Processing Bureau of the Division of Budget and Accounting.

Retail Gross Receipts Tax

Taxpayers under this law include persons in the business of retail store sales having gross receipts in excess of \$150,000. Gross receipts of the preceding calendar year are the basis for the tax at a rate of $\frac{1}{2}\%$ of 1% of those receipts in excess of \$150,000. The gross receipts will be assessed for the calendar year 1967 and each calendar year thereafter. Tax returns and the tax will be due on March 15, 1968, and annually thereafter on March 15.

Persons not subject to the sales tax must register for this tax. The first \$150,000 of taxable gross receipts is exempt from this tax. However, retail stores having gross receipts of \$125,000 or more must file returns, even though no tax is due.

District Offices

District Offices, each with a Supervisor in charge, are located in Asbury Park, Camden, Hackensack, Jersey City, Newark, New Brunswick, Newton, Paterson, Trenton, and Vineland. The function of

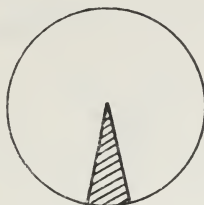
these offices is to ensure public compliance with the Act, provide sales tax information to the taxpayers in each District, and assist taxpayers in record keeping and the completion of forms.

Administrative Expenses—1967

Salaries	\$1,586,415
Materials and Supplies	143,166
Services Other than Personnel	776,293
Other	196,934
	<hr/>
Total	\$2,702,808

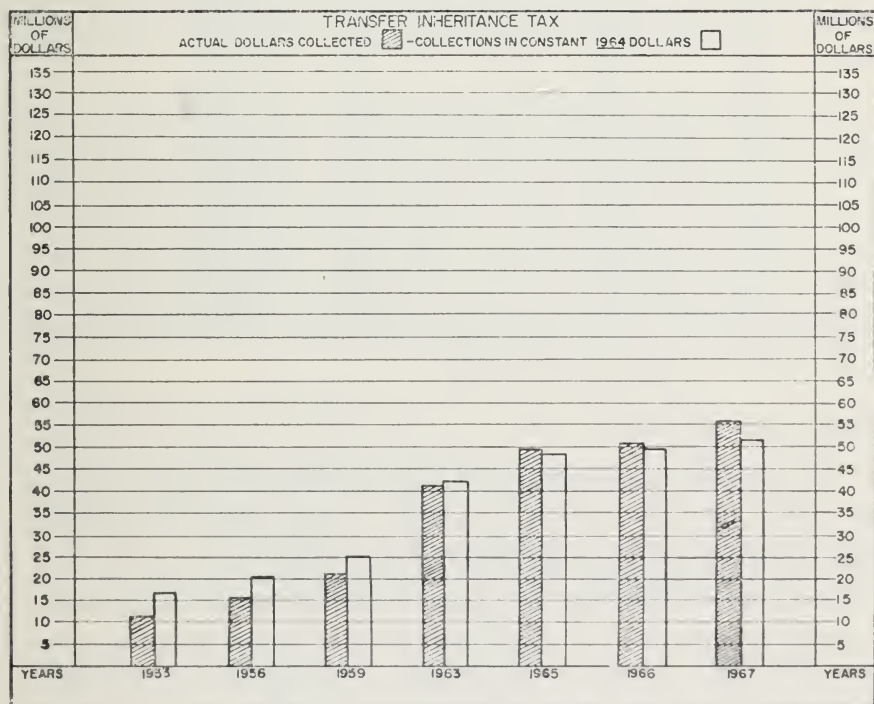
The Transfer Inheritance Tax Bureau

Total Bureau Collections as % of State Tax Collections



6.7%

Total Bureau Collections for Selected Years



1967 Bureau Collections by Source

Inheritance Tax	
Resident decedents	\$57,031,270.84
Foreign decedents	274,914.07
Estate Tax	634,536.99
Total	\$57,940,721.90
Refunds to Estates	2,435,067.07
Net Collections	55,505,654.83
Distributed to Counties	3,339,601.52
Net Collections for State	
Use	\$53,166,053.31

Bureau Net Collections for the Last Three Years

1965	\$47,447,572.52
1966	50,498,403.86
1967	55,505,654.83

1967 Collections Increased 9.9% over 1966

1967 Costs were 2.16% of Bureau Collections

1967 Bureau Personnel: 162

1967 Administrative Costs: \$1,198,683.00

Scope of Bureau Activities

The Transfer Inheritance Tax Bureau administers and collects the New Jersey transfer inheritance tax and estate tax.

The Transfer Inheritance Tax Law (R. S. 54:33-1 to 54:37-8, as amended and supplemented) imposes a tax on the transfer of real or personal property of a value of \$500 or more to persons or corporation as detailed in R. S. 54:34-1a to 1f, inclusive. The transfer inheritance tax is collected in the estates of both resident and non-resident decedents. However, only real property and tangible personal property located in New Jersey is subject to tax in a non-resident decedent's estate.

The New Jersey Estate Tax Law (R. S. 54:31-1 to 54:38-16 as amended and supplemented) provides for an estate tax in addition to the transfer inheritance tax on the estate of a resident decedent where the inheritance taxes paid New Jersey and other states, territories or the District of Columbia are not sufficient to fully absorb the credit allowed for payment thereof against any federal estate tax payable to the United States. This credit is provided under Section 2011 (b) of the Internal Revenue Code of 1954.

Description of Taxes

The principal tax imposed is the transfer inheritance tax. The tax rate ranges up to 16 per cent, depending on the value of the transfer and the relationship of the beneficiary to the decedent.

The Tables of Rates and Exemptions below, which include definitions of the beneficiary classes, are applicable to the estates of decedents dying on or after July 1, 1963. Prior tables varied slightly with the major difference being the inclusion of Beneficiary Class B under the tax.

Tables of Rates and Exemptions

Rates of tax:

Applicable to estates of
Decedents Dying on or After
July 1, 1963

Block		Class A	Class B	Class C	Class D
Next “ “ “ “ “ “ “ “ “ “ “ “ “ “ “ “ “	\$5,000.00	Exempt	ELIMINATED	11%	15%
	10,000.00	1%		11%	15%
	35,000.00	2%		11%	15%
	50,000.00	3%		11%	15%
	50,000.00	4%		11%	15%
	50,000.00	5%		11%	15%
	100,000.00	6%		11%	15%
	200,000.00	7%		11%	15%
	200,000.00	8%		11%	15%
	200,000.00	9%		11%	16%
	200,000.00	10%		11%	16%
	300,000.00	11%		13%	16%
	300,000.00	12%		14%	16%
	500,000.00	13%		16%	16%
	500,000.00	14%		16%	16%
	500,000.00	15%		16%	16%
	500,000.00	16%		16%	16%
Over	3,700,000.00	16%		16%	16%

Amounts of Exemptions:

CLASS A—\$5,000.00 to each in the class.

CLASS C—If less than \$500.00, no tax; if \$500.00 or more, no exemption.

CLASS D—Same as Class C.

CLASS E—Entirely exempt.

CLASS B—Which was eliminated in 1963, consisted of churches, hospitals, etc., and had an exemption of \$5,000.00 to each in the class. Beneficiaries of decedents dying prior to July 1, 1963 continue to be categorized in Class B.

Definitions of Beneficiary Classes

CLASS A Father, mother, grandparents, husband, wife, child or children of decedent, adopted child or children, issue of any child* or legally adopted child of a decedent, mutually acknowledged child and stepchild.

CLASS B This class eliminated by Chapter 61, Laws of 1962, effective July 1, 1963. Formerly composed of Churches, hospitals and orphan asylums, public libraries, Bible and tract societies, religious, benevolent and charitable institutions and organizations and transfers for religious, benevolent and charitable uses and purposes.

CLASS C Brother or sister of decedent, wife or widow of a son of decedent, or husband or widower of a daughter.

CLASS D Every other transferee, distributee or beneficiary.

* The phrase "issue of any child" has been construed in *Palmer vs. Kingsley*, 27 N. J. 425, to include the legally adopted children of a child of a decedent.

CLASS E, State of New Jersey, municipal corporation within the State of New Jersey, or other political subdivision thereof; proceeds of life insurance transferred to trustees and beneficiaries of trust deeds or agreements; proceeds of life insurance payable to any beneficiary other than the estate of the decedent or his executor or administrator; transfer, surrender or exercise of any right to change the beneficiary of insurance; soldiers' benefits from federal government; and property passing to, for the use of or in trust for any educational institution, church, hospital, orphan asylum, public library or Bible and tract society or to, for the use of or in trust for any institution or organization organized and operated exclusively for religious, charitable, benevolent, scientific, literary or educational purposes, including any institution instructing the blind in the use of dogs as guides, no part of the net earnings of which inures to the benefit of any private stockholder or other individual or corporation; provided, that this exemption shall not extend to transfers of property to such educational institutions and organizations of other states, the District of Columbia, territories and foreign countries which do not grant an equal, and like exemption of transfers of property for the benefit of such institutions and organizations of this state.

The inheritance tax is collected in the estates of all taxable resident and foreign decedents from the beneficiary or the transferee. In the case of an estate of a resident decedent, the tax is applied to the value of all real and tangible personal property located in New Jersey and to the value of intangible property wherever located at the time of death. In the case of the estate of a foreign (non-resident) decedent, the tax is applied only to the value of real and tangible personal property located in New Jersey.

In addition to the inheritance tax, New Jersey also collects a "pickup tax." Although entitled an "estate tax" it applies only to the excess of Federal estate tax credit remaining after death taxes have been paid to New Jersey and, in certain cases, other states. The tax is, therefore, computed by subtracting the New Jersey inheritance tax and the death taxes paid to other states from the amount of Federal estate tax credit.

Inheritance and estate tax collections for the past three years were as follows:

	1965	1966	1967
Inheritance Taxes			
Resident decedents	\$49,009,517.67	\$51,839,647.13	\$57,031,270.84
Foreign decedents	358,225.16	384,010.78	274,914.07
Subtotal	\$49,367,742.83	\$52,223,657.91	\$57,306,184.91
Estate Tax			
Resident decedents	539,464.84	463,969.10	634,536.99
Gross total	\$49,907,207.67	\$52,687,627.01	\$57,940,721.90
Refunds to estates	2,459,635.15	2,189,223.15	2,435,067.07
Net total	\$47,447,572.52	\$50,498,403.86	\$55,505,654.83

Tax refunds in cases of taxes erroneously paid are made if representatives of an estate file a proper application within three years of the date of payment. Since many estates pay taxes in advance of the final determination of total taxes due, overpayment is common and numerous refunds are made in these cases as a matter of course.

Tax Sharing

The law provides (R. S. 54:33-10) that 5% of the amount of inheritance taxes collected on the property of resident decedents in a county shall be paid to the county. The Bureau maintains the necessary records and completes audits to determine the amount of refunds and, after the close of each fiscal year, payment is made to each county treasurer. Payments to counties for the last three fiscal years were as follows:

1965—\$2,572,418.97	1966—\$2,388,774.37	1967—\$2,339,601.52
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District Supervisors

District Supervisors are located in each county for the purpose of providing convenient inheritance tax services to resident representatives of estates. Each District Supervisor also has the duty of making appraisals, collecting and distributing tax returns, and inspecting, taking inventories of, resealing or releasing safety deposit boxes. District Supervisors appraise only real estate and tangible personal property situated within the counties of their jurisdiction. Examiners in the central office of the Bureau (Trenton) complete the appraisals of the intangible personal property. The District Supervisors, as of July 1, 1964, were as follows:

Atlantic	Patrick T. McGahn, Jr.	Real Estate Law Bldg., 1421 Atlantic Ave., Atlantic City, N. J. 08401
Bergen	Samuel M. Lyon, Jr.	Administrative Bldg., Hackensack, N. J. 07601
Burlington	James C. Ayer	515 High St., Burlington, N. J. 08016
Camden	Albert G. Driver	201 White Horse Pike, Haddon Heights, N. J. 08035
Cape May	Joseph Tenenbaum	3403 New Jersey Ave., Wildwood, N. J. 08260
Cumberland	Harold A. Horwitz	123 W. Broad St., Bridgeton, N. J. 08302
Essex	William Abruzzese	605 Broad St., Newark, N. J. 07102
Gloucester	J. Sennett Holston	19 Cooper St., Woodbury, N. J. 08096
Hudson	Malcolm J. Robbins	921 Bergen St., Jersey City, N. J. 07306
Hunterdon	Sanford N. Groendyke	38 Main St., High Bridge, N. J. 08829
Mercer	Donald R. Bryant, Jr.	518 Trenton Trust Bldg., Trenton, N. J. 08608
Middlesex	Ernest Gross	County Adm. Bldg., New Brunswick, N. J. 08901
Monmouth	Norman Dorfman	710 Mattison Ave., Asbury Park, N. J. 07712
Morris	R. Wayne Stickel	229 Main St., Chatham, N. J. 07928
Ocean	Henry L. Gertner	256 Second St., Lakewood, N. J. 08701
Passaic	Harry C. Peterson	1137 Main Ave., Clifton, N. J. 07011
Salem	Charles H. Smith	49 S. Main St., Woodstown, N. J. 08098
Somerset	A. Dix Skillman	County Administration Bldg., Somerville, N. J. 08876
Sussex	Edward F. Smith, Jr.	Box 172, Hopatcong, N. J. 07843
Union	Harold Simon	Room 3, 272 N. Broad St., Elizabeth, N. J. 07208
Warren	Harold A. Searles	301 Mill St., Belvidere, N. J. 07823

Inheritance Tax Reports

A Transfer Inheritance Tax Report must be filed as promptly as possible after the death of a decedent who dies seized or possessed of any property or any interest therein.

After a resident decedent's report has been forwarded by the District Supervisor to the Trenton office all inquiries with respect thereto should be directed to the Transfer Inheritance Tax Bureau, 169 W. Hanover Street, Trenton, New Jersey. All non-resident tax or New Jersey Estate Tax returns should be filed with the Trenton office and all inquiries pertaining to these returns should also be directed to the Trenton office.

During the last three years, the Bureau processed the following numbers of proceedings:

	1965	1966	1967
Taxable Proceedings	19,481	20,629	20,515
Exempt Proceedings	16,195	15,698	16,363
Total Proceedings	<u>35,576</u>	<u>36,327</u>	<u>36,878</u>

In completing the inheritance tax proceedings, the District Supervisors inventoried the following number of safety deposit boxes of decedents during each of the last three years:

1965	1966	1967
10,452	9,679	10,171

In addition, the main office of the Bureau inventoried approximately 500 safety deposit boxes each year.

Safeguards

The fact that taxpayers must pay interest on outstanding taxes at the rate of 10% per annum, beginning eight months after the death of the decedent, prevents, in most instances, delinquency in the payment of inheritance taxes.

The principal check against inheritance tax evasion is the statutory requirement (R. S. 54:35-19) that New Jersey banks, corporations and individuals having control over or having in their possession assets belonging to a decedent must, in most cases, obtain a waiver before transferring assets to a beneficiary. The Inheritance Tax Bureau issues waivers free of charge. The same requirement pertains to the real property of a decedent. Fines up to \$1,000 plus outstanding tax liabilities (taxes and interest) may be levied for certain violations.

Tax avoidance is also prevented in many cases by the statutory requirement (R. S. 54:35-13) that the clerk of the Superior Court or the Surrogate of a County must, within ten days after the probate of a foreign or domestic will, the filing of a copy of a foreign will, or the taking out of letters of administration for an estate, notify the Director of the Division of Taxation in writing.

An agreement between the Bureau and all insurance companies organized or operating in the State provides a third check against tax avoidance. These companies notify the Bureau regarding payment upon the death of a decedent insured under contracts that are taxable under the provisions of the law.

A final check against avoidance or evasion is the provision R. S. 54:35-17 and 18 for a reward to informants where the decedent has been dead four years and notice of his death or information regarding the transfer of his property has not been received by the Bureau.

In the case of the estate tax or "pickup" tax, tax evasion is avoided by the requirement that the tax, as computed by the Bureau, must be paid before a certificate is issued for purposes of credit against the Federal estate tax.

Organization

The Transfer Inheritance Tax Bureau is organized into the following sections: Bookkeeping, Examining, Administrative, Legal, File, Waiver, Foreign Estates and Securities. The sections vary greatly in size and are each responsible for a particular aspect of the Bureau's operations. A stenographic pool is maintained for the use of all sections.

Following is the Bureau's personnel for the last fiscal year (includes only those who worked for more than one-half of the year) :

Main Office :

State Supervisor	1
Chief Examiners	2
Assistant Chief Examiners	15
Examiner, Grade One	15
Examiner, Grade Two	13
Examiner, Grade Three	15
Examiner, Grade Four	16
Head Clerk	1
Secretarial Assistant	1
Principal Clerk Bookkeeper	1
Principal Clerk	3
Senior Bookkeeping Machine Operator	1
Stenographers	11

Clerks	14
Clerk Typists	8
Clerk Transcriber	2
Legal Analyst	1
Head Clerk Bookkeeper	1
Bookkeeping Machine Operator	1
Supervisor of Accounts	1
Subtotal	123
Field Personnel	
District Supervisors (Part-time)	21
Investigators (Part-time)	4
Principal Clerk Stenographers	3
Stenographers	11
Subtotal	39
Total	162

During the 1967 fiscal year the Bureau's Administrative Costs were as follows:

Salaries	\$1,114,711
Materials and Supplies	14,514
Services other than Personnel	66,280
Other	3,178
Total	\$1,198,683

Historical Development

Total Revenue*

1892—First inheritance tax legislation passed (Chapter 122, Laws of 1892). It imposed a 5% tax on property transferred from a decedent to a beneficiary.	
1893—Property, or the income therefrom, given to churches, hospitals and orphan asylums was exempted from the Inheritance Tax (Chapter 210, Laws of 1893).	
1902—The Comptroller received authorization to retain counsel to represent him in court proceedings for the collection of unpaid taxes (Chapter 217, Laws of 1902).	
1906—Gifts made in contemplation of death became taxable and the New Jersey property of nonresident decedents was also subjected to the Inheritance Tax (Chapter 228, Laws of 1906).	
1909—Inheritance tax legislation was enacted which formed the basis of the present act (Chapter 228, Laws of 1909). The Inheritance Tax Bureau was created	\$569,449.67
1910—Transfers of property to be used for the erection of a public monument or public memorial, in this State were granted exemption (Chapter 28, Laws of 1910)	658,641.68
1912—Transfers of property made to legally adopted children or to mutually acknowledged children of decedents were declared exempt	903,190.89
1914—Transfers from a father, mother, brother or sister, wife or widow of a son, or husband of a daughter were subjected to a tax reduced from 5% to 2% on all amounts in excess of \$5,000 but not more than \$50,000. Transfers to other beneficiaries were still subjected to a tax rate of 5% (Chapter 57, Laws of 1914). Exemptions were confined to churches, hospitals and religious institutions organized in, or operating solely within, this State	1,090,298.78

* Before refunds to estates.

*Total Revenue**

1920—Comptroller granted authority to release from lien any real property of a decedent upon payment of the taxes due (Chapter 345, Laws of 1920)	\$5,192,497.75
1922—The taxation of gifts made in contemplation of death was reinforced and the 2% tax on individuals cited above (1914) was increased to 5% (Chapter 174, Laws of 1922)	4,425,504.41
1925—Transfers made to educational institutions were granted exemption from the Inheritance Tax (Chapter 102, Laws of 1925)	6,519,716.27
1927—Adopted children were reclassified in a category with husbands, wives and children (Chapter 228, Laws of 1927)	11,407,663.37
1929—The proceeds of life insurance policies, payable in trust for the benefit of a named beneficiary, were declared nontaxable	7,617,868.15
1931—A State Tax Commissioner was appointed and given full power and authority in all transfer inheritance tax duties formerly performed by the Comptroller	10,561,112.98
1932—Legislation was enacted to improve interstate co-operation in the collection of death taxes (Chapter 49, Laws of 1932)	10,679,873.77
1934—The Estate Tax Act was enacted to absorb the maximum credit allowed for estate death taxes under the Federal Estate Tax Law (Chapter 243, Laws of 1934). This act applied only to resident decedents and was made retroactive. The State Tax Commissioner was authorized to compromise inheritance taxes due where the matter was under litigation (Chapter 244, Laws of 1934)	6,396,404.99
1935—The Board of Tax Appeals was denied jurisdiction in transfer inheritance tax matters	5,170,736.01
1936—The State Tax Commissioner was given authority to buy properties offered for sale in lieu of the payment of taxes to the State of New Jersey (Chapter 66, Laws of 1936). Approximately, \$15,000,000.00 was collected from one large estate ..	21,748,557.44
1938—The issuance of a waiver describing real property released from a tax lien was initiated	9,246,313.72
1940—A requirement that District Supervisors must be residents of the county of their jurisdiction at least one year prior to their appointment was adopted. Estate taxes comprised \$507,625.00 of the total revenue	5,620,997.01
1944—The powers and duties of the State Tax Commissioner were transferred to the Director of the Division of Taxation	12,069,796.66
1945—The Director of the Division of Taxation was authorized to revise, alter or compromise inheritance taxes, estate taxes, and interest penalties due in cases where the collection of the full tax appeared doubtful (Chapter 220, Laws of 1944). Estate taxes comprised \$711,169.00 of the total revenue	9,113,773.36
1948—Transfers of property to nonprofit educational institutions, including those of other states where reciprocal exemptions are provided for, were granted complete exemption from the inheritance tax	9,590,173.69
1950—Estate taxes comprised \$1,325,404.00 of the total revenue	9,600,165.09
1951—The transfer of funds of a resident decedent, where the gross estate does not exceed \$200.00 was made possible without a waiver (Chapter 177, Laws of 1951). The taxation of a gift made in contemplation of death by a decedent more than three years prior to the death was eliminated (Chapter 250, Laws of 1951)	9,553,290.66

* Before refunds to estates.

	<i>Total Revenue*</i>
1955—Estate taxes comprised \$932,234.00 of the total revenue	\$13,828,164.75
1960—Estate taxes comprised \$897,817.00 of the total revenue	21,558,966.60
1962—Tax rates were increased, effective in estates of persons dying at or after 3:40 P. M., March 29, 1962 (Chapter 15 and 61, Laws of 1962). The maximum rate was set at 16%. Estate taxes comprised \$425,367.00 of the total revenue.	
1963—Transfers to, or for the use of, charitable or educational institutions were granted complete exemption in the case of persons dying after June 30, 1963, provided they qualify under the provisions of the statutes as amended by Chapter 61, Laws of 1962. Estate taxes comprised \$895,948.00 of total revenue..	41,827,802.94
1964—Estate taxes comprised \$921,551.60 of the total revenue	49,410,125.24
1965—Estate taxes comprised \$539,464.84 of the total revenue	49,907,207.67
1966—Estate taxes comprised \$463,969.10 of the total revenue	52,687,627.01
1967—Estate taxes comprised \$695,657.10 of the total revenue	57,940,721.90

Analysis and Conclusions

The fluctuating nature of inheritance tax collections results from a number of factors. Some of the major factors are as follows: (a) tax rate increases; (b) changes in the amounts of exemptions; (c) changes in beneficiary classifications; (d) economic conditions in New Jersey; (e) population growth in New Jersey; (f) the effect of abnormally large estates (e.g. \$15 million was collected from one estate in 1936).

Because of the factors contributing to the fluctuating nature of inheritance taxes, revenues increased by only 100% between the late 1920's and early 1960's; whereas the increase between 1962 and 1964 was over 100%.

The per taxable proceeding collections of the Transfer Inheritance Tax Bureau have increased almost continuously because of the nature of the inheritance tax. The following are per taxable proceeding figures for selected years:

	<i>Number of Taxable Proceedings</i>	<i>Amount Collected Per Taxable Proceedings</i>
1955	11,588	\$1,193
1960	15,878	1,358
1962	14,687	1,672
1963	16,220	2,579
1964	20,407	2,421
1965	22,384	2,229
1966	20,629	2,554
1967	20,515	2,824

* Before refunds to estates.

*Percentage Levels of Taxable Value of Real Property
Established by County Tax Boards*

(Section 3, Chapter 51, Laws of 1960, as amended)

<i>County</i>	<i>For the Tax Year‡</i>			
	<i>1965</i>	<i>1966</i>	<i>1967</i>	<i>1968</i>
Atlantic	*50%	*50%	*50%	*50%
Bergen	100%	100%	100%	100%
Burlington	100%	100%	100%	100%
Camden	50%	50%	50%	50%
Cape May	100%	100%	100%	100%
Cumberland	40%	40%	40%	40%
Essex	100%	100%	100%	100%
Gloucester	30%	30%	30%	30%
Hudson	100%	100%	100%	100%
Hunterdon	100%	100%	100%	100%
Mercer	*50%	*50%	*50%	*50%
Middlesex	*50%	*50%	*50%	*50%
Monmouth	100%	100%	100%	100%
Morris	*50%	*50%	*50%	*50%
Ocean	100%	100%	100%	100%
Passaic	100%	100%	100%	100%
Salem	30%	30%	30%	30%
Somerset	*50%	*50%	*50%	*50%
Sussex	100%	100%	100%	100%
Union	*50%	*50%	*50%	*50%
Warren	100%	100%	100%	100%

* The percentage level of 50% was put into effect pursuant to Section 3, Chapter 51, Laws of 1960, as amended, because the County Tax Board failed to establish a percentage level by resolution.

‡ This law became effective for the first time with respect to property tax assessment in the tax year 1965.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	BEVERAGE TAX ¹			CIGARETTE TAX ¹		
	Gross	Refunds	Net	Stamps and miscellaneous revenues	License ² revenues	Total
1942	\$11,022,206.88	\$2,696.49	\$11,019,510.39	.....	.....	.....
1943	10,996,125.29	2,882.36	10,993,242.93	.....	.....	.....
1944	10,164,425.83	1,853.21	10,162,572.62	.....	.....	.....
1945	11,361,298.33	11,516.03	11,349,782.30	.....	.....	.....
1946	13,199,730.19	5,138.02	13,194,592.17	.....	.....	.....
1947	13,172,097.61	2,760.89	13,169,336.72	.....	.....	.....
1948	15,090,217.84	2,166.40	15,088,051.44	.....	.....	.....
1949	14,771,265.28	3,883.82	14,767,381.46	.....	\$208,152.00	\$17,730,804.81
1950	14,622,628.31	1,847.96	14,620,780.35	17,787,795.27	221,907.50	18,009,702.77
1951	18,196,470.79	2,643.51	18,193,827.28	18,415,274.23	235,561.00	18,650,835.23
1952	15,893,816.93	1,752.14	15,892,064.79	19,131,169.32	227,046.50	19,358,215.82
1953	16,700,764.79	9,792.98	16,690,971.81	19,674,553.50	264,172.00	19,938,725.50
1954	17,541,854.63	1,855.31	17,539,999.32	19,493,696.86	518,317.50	20,012,014.36
1955	17,528,355.33	2,419.29	17,525,936.04	19,263,002.99	275,290.00	19,538,292.99
1956	18,829,836.18	1,754.45	18,828,081.73	**22,954,320.25	267,916.00	23,222,236.25
1957	19,724,796.78	1,972.11	19,722,824.67	33,478,339.90	255,695.50	33,734,035.10
1958	19,094,709.22	1,959.26	19,092,749.96	35,129,641.85	257,198.00	35,386,839.85
1959	20,050,897.43	2,700.95	20,048,196.48	37,548,309.62	254,047.50	37,802,357.12
1960	21,431,051.94	1,566.07	21,430,895.87	40,776,557.32	259,587.05	41,036,144.37
1961	22,048,917.69	2,404.30	22,046,513.39	**47,041,790.67	256,186.00	47,297,976.67
1962	23,052,704.25	601.55	23,052,102.70	59,474,552.64	258,629.50	59,733,182.14
1963	24,422,927.00	636.08	24,422,290.92	**60,797,812.22	248,193.50	61,046,005.72
1964	27,745,326.01	621.71	27,744,704.30	67,630,621.77	526,911.00	67,887,532.77
1965	29,979,945.29	380.23	29,979,565.06	71,231,635.02	257,847.50	71,489,482.52
1966	31,745,419.19	480.62	31,744,938.57	**77,468,859.91	256,534.60	77,725,394.51
1967	32,118,843.90	257.64	32,118,586.26	96,263,226.53	253,511.50	96,516,738.03

¹ Fiscal year ending June 30th.² Includes License Revenues, and Fines and Penalties.

* For figures for years 1931 to 1941, inclusive, see Annual Report of year 1955.

** Tax rate increased from 3 to 5 cents per package effective April 16, 1956; from 5 to 6 cents effective January 1, 1961; from 6 to 7 cents effective May 23, 1961; from 7 to 8 cents effective May 31, 1963; and from 8 to 11 cents effective June 16, 1966.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

7

CORPORATION TAX¹

Year	Corporation Business Tax		Domestic insurance (other than life)	Foreign insurance (other than life)	Domestic life insurance	Foreign life insurance	Financial business tax	Certificates and miscellaneous	Total
	Domestic	Foreign							
1940	\$2,437,409.99	\$452,156.65	.....	\$1,232,672.70	\$1,717,574.42	\$1,447,156.27	.....	.....	\$7,286,970.03
1941	1,456,280.58	477,415.19	.....	1,382,913.35	1,765,434.05	1,492,767.93	.....	.....	6,574,811.10
1942	1,328,132.43	402,771.66	.....	1,629,757.86	1,798,208.20	1,563,777.36	.....	.....	6,722,647.51
1943	1,240,528.70	385,238.43	.....	1,717,362.82	1,827,180.39	1,678,645.41	.....	.....	6,848,955.75
1944	1,304,169.93	409,958.40	.....	1,841,337.73	1,795,360.85	1,762,020.67	.....	.....	7,112,847.58
1945	1,272,706.79	438,860.57	\$37,327.40	1,951,522.97	3,366,932.56	2,200,818.10	.....	.....	9,268,188.39
1946	4,920,175.91	2,067,395.61	38,750.97	2,096,734.52	976,779.41	2,600,018.01	.....	.....	12,699,854.43
1947	4,489,942.17	2,150,230.13	35,926.34	2,598,503.87	837,256.07	2,799,772.74	\$345,044.29	\$1,312.00	13,257,987.61
1948	4,726,346.06	2,366,305.36	63,576.16	3,167,723.40	716,361.23	3,003,358.38	260,328.22	20,329.00	14,324,327.81
1949	5,334,261.09	2,710,665.05	54,228.07	3,479,741.73	640,742.47	3,249,318.67	355,604.17	18,301.01	15,842,862.26
1950	5,815,595.30	2,452,900.37	37,675.59	3,789,446.23	730,303.16	3,429,120.32	370,827.06	19,009.30	16,644,877.33
1951	6,244,810.75	3,717,962.70	59,687.00	4,211,304.71	860,906.43	3,636,449.35	441,118.94	22,986.75	19,195,226.63
1952	6,359,161.62	3,502,785.11	52,883.35	5,006,134.58	692,260.17	4,020,878.90	532,338.36	22,706.00	20,189,148.09
1953	6,629,471.95	3,812,106.25	96,877.06	5,945,159.21	914,765.14	4,271,661.14	526,325.35	23,532.40	22,219,898.50
1954	6,592,999.56	3,794,301.94	127,465.15	6,901,941.53	725,066.46	4,579,164.17	574,789.43	20,194.50	23,315,922.74
1955	12,997,952.52	8,615,220.53	129,830.22	7,496,666.68	775,885.80	4,799,502.47	643,293.56	21,814.25	35,480,166.03
1956	14,802,152.29	9,805,275.22	127,034.92	8,047,348.80	629,536.87	5,169,904.64	657,488.95	20,876.50	39,319,618.19
1957	15,783,027.48	10,807,211.22	125,376.33	8,452,438.17	580,805.73	5,411,403.20	763,200.97	22,715.50	41,946,178.65
1958	16,715,042.38	11,723,656.00	73,715.30	9,072,784.00	583,574.96	5,735,858.78	882,644.12	25,630.00	44,812,905.54
1959	25,236,551.75	21,489,450.63	129,128.53	10,649,559.05	833,095.43	5,989,014.80	757,889.13	27,208.00	64,011,897.32
1960	31,845,530.38	27,804,726.30	182,020.18	10,641,997.82	490,444.30	6,216,041.86	701,817.19	29,770.60	77,912,348.65
1961	31,340,207.52	29,266,411.78	120,094.47	11,631,508.64	604,497.09	6,460,034.93	824,117.42	27,932.00	80,274,803.87
1962	33,000,386.87	29,381,210.38	276,804.28	12,305,340.86	619,083.15	6,714,124.75	870,672.52	33,239.30	83,200,862.11
1963	34,038,967.36	33,561,595.87	228,859.22	13,363,939.98	541,492.96	6,901,274.90	1,059,685.56	36,019.35	89,731,835.20
1964	35,875,934.40	35,609,032.21	297,167.92	14,637,309.04	473,931.49	7,552,338.71	1,154,810.12	44,771.89	95,645,295.78
1965	37,945,976.95	38,497,507.49	338,332.45	15,500,600.62	554,968.67	7,808,076.58	1,015,150.73	59,505.41	101,720,118.90
1966	43,507,191.86	43,879,305.68	383,923.68	20,900,438.35	783,084.00	10,178,523.09	1,120,739.46	65,704.02	120,818,910.14
1967	46,817,994.81	46,882,232.61	460,198.20	23,107,815.32	716,985.69	9,940,013.24	1,359,222.52	43,722.10	129,328,184.49

¹ Fiscal year ending June 30th

* For figures for years 1931 to 1939, inclusive, see Annual Report of year 1955.

† Includes interest and penalties—\$210,433.68 for 1959; \$356,386.62 for 1960; \$474,434.71 for 1961; \$434,130.46 for 1962; \$538,023.07 for 1963; \$556,243.95 for 1964; \$594,028.68 for 1965; \$705,194.09 for 1966; \$651,667.63 for 1967.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

DEATH TAXES¹

Year	INHERITANCE					Estate	Total death taxes ²
	RESIDENT		Total	Nonresident	Total inheritance		
	County use						
	State use						
1940	\$4,791,189.59	\$236,140.50	\$5,027,330.09	\$86,041.90	\$5,113,371.99	\$507,625.02	\$5,620,997.01
1941	4,844,328.67	315,569.67	5,159,898.34	71,819.59	5,231,717.93	182,182.33	5,413,900.26
1942	5,855,795.47	278,533.05	6,134,328.52	77,476.64	6,211,805.16	204,185.91	6,415,991.07
1943	8,420,911.87	287,987.25	8,708,899.12	47,903.84	8,756,802.96	68,410.64	8,825,213.60
1944	11,239,280.43	417,644.83	11,656,925.26	78,698.12	11,735,623.38	334,173.28	12,069,796.66
1945	7,871,765.63	424,587.82	8,296,353.45	106,250.57	8,402,604.02	711,169.34	9,113,773.36
1946	6,807,193.16	457,865.41	7,265,058.57	77,345.11	7,342,403.68	269,108.68	7,611,512.36
1947	14,191,211.64	616,125.42	14,807,337.06	98,522.04	14,905,859.10	920,343.98	15,826,203.08
1948	7,820,887.74	469,625.51	8,290,513.25	182,590.34	8,473,103.59	1,117,070.10	9,590,173.69
1949	8,664,361.18	401,121.11	9,065,482.29	148,728.17	9,214,210.46	314,277.97	9,528,488.43
1950	7,764,655.80	418,884.88	8,183,540.68	91,220.42	8,274,761.10	1,325,403.99	9,600,165.09
1951	8,677,771.12	398,277.81	9,076,048.93	107,628.67	9,183,677.60	369,613.06	9,553,290.66
1952	12,246,862.59	433,187.65	12,680,050.24	91,322.09	12,771,372.33	308,193.16	13,079,565.49
1953	10,771,516.19	580,663.36	11,352,179.55	143,930.97	11,496,110.52	124,615.12	11,620,725.64
1954	10,671,531.08	488,777.34	11,160,308.42	93,235.04	11,253,543.46	655,344.69	11,908,888.15
1955	12,169,038.91	599,245.31	12,768,304.22	127,626.24	12,895,930.46	932,234.29	13,828,164.75
1956	14,831,358.03	617,592.96	15,448,950.99	201,086.77	15,650,037.76	215,146.20	15,865,183.96
1957	17,418,402.39	797,946.47	18,216,348.86	118,986.11	18,335,334.97	287,075.83	18,622,410.80
1958	17,458,573.25	786,332.23	18,244,905.48	101,269.81	18,346,175.29	888,292.31	19,234,467.60
1959	20,064,492.49	1,041,839.48	21,106,331.97	125,182.22	21,231,514.19	362,812.53	21,594,326.72
1960	19,595,041.03	922,564.96	20,517,605.99	143,543.39	20,661,149.38	897,817.22	21,558,966.60
1961	23,881,786.16	866,714.67	24,748,500.83	146,819.17	24,895,320.00	694,815.20	25,590,135.20
1962	22,797,061.47	1,165,542.83	23,962,604.30	151,630.59	24,114,234.89	445,366.98	24,559,601.87
1963	39,433,774.35	1,323,407.79	40,757,182.14	174,672.77	40,931,854.91	895,948.03	41,827,802.94
1964	46,369,004.15	1,902,659.30	48,271,663.45	216,910.19	48,488,573.64	921,551.60	49,410,125.24
1965	46,437,098.70	2,572,418.97	49,009,517.67	358,225.16	49,367,742.83	539,464.84	49,907,207.67
1966	49,450,872.76	2,388,774.37	51,839,647.13	384,010.78	52,223,657.91	463,969.10	52,687,627.01
1967	53,691,669.32	3,339,601.52	57,031,270.89	274,914.07	57,306,184.91	634,536.99	57,940,721.90

¹ Fiscal year ending June 30th.² Before refunds to estates.

* For figures for years 1931 to 1939, inclusive, see Annual Report of year 1955.

COLLECTIONS OF TAXES BY THE DIVISION OF TAXATION*

Year	MOTOR FUELS TAX			OUTDOOR ADVERTISING TAX ²			PUBLIC UTILITY TAX ⁵		
	Gross	Refunds	Net	Licenses	Permits	Total	Franchise and Gross Receipts Tax ⁵	Excise Tax for State Use	Total Utility Tax ⁵
1940	\$26,958,527.35	\$2,256,373.72	\$24,702,153.63	\$6,700.00	\$87,918.00	\$94,618.00	\$12,781,629.23		\$12,781,629.23
1941	29,032,563.27	2,635,933.50	26,396,629.77	6,900.00	91,101.92	98,001.92	15,269,906.01		15,269,906.01
1942	22,871,591.61	2,712,237.93	20,159,353.68	6,200.00	89,038.22	95,238.22	16,319,070.06		16,319,070.06
1943	17,398,192.68	2,760,432.93	14,637,759.75	6,000.00	55,370.42	61,370.42	17,038,491.63		17,038,491.63
1944				5,800.00	54,732.95	60,532.95	18,300,342.61		18,300,342.61
1945	27,840,173.37	4,503,807.78	23,336,365.59	5,700.00	54,499.64	60,199.64	18,830,009.31		18,830,009.31
1946	23,838,638.07	2,462,341.67	21,376,296.40	6,300.00	56,197.81	62,497.81	19,837,931.34		19,837,931.34
1947	28,884,441.67	3,040,178.00	25,844,263.67	1,200.00	40,809.75	42,009.75	21,767,598.44		21,767,598.44
1948	31,086,859.14	3,251,514.92	27,835,344.22	7,700.00	57,713.50	65,413.50	24,447,719.05		24,447,719.05
1949	34,092,879.01	4,069,141.65	30,023,737.36	7,600.00	61,692.52	69,292.52	28,263,475.59		28,263,475.59
1950	36,256,493.84	3,756,143.27	32,500,350.57	7,600.00	63,239.00	70,839.00	29,129,993.63		29,129,993.63
1951	40,440,049.79	3,587,409.94	36,852,639.85	8,000.00	63,453.60	71,453.60	32,164,568.02		32,164,568.02
1952	42,776,396.94	3,118,331.53	39,658,065.41	7,900.00	62,977.50	70,877.50	35,741,173.49		35,741,173.49
1953	43,813,542.53	2,685,204.71	41,128,337.82	8,100.00	65,736.45	73,836.45	38,741,035.30		38,741,035.30
1954	47,385,657.75	2,960,856.88	44,424,800.87	7,800.00	81,950.15	89,750.15	43,378,581.42		43,378,581.42
1955	67,104,687.83	3,952,585.68	63,152,102.15	7,600.00	83,513.31	91,113.31	47,742,676.46		47,742,676.46
1956	73,933,961.02	4,400,515.10	69,533,445.92	8,100.00	83,758.64	91,858.64	51,845,272.12		51,845,272.12
1957	75,304,760.97	4,603,717.99	70,701,042.98	7,400.00	81,876.41	89,276.41	57,166,724.04		57,166,724.04
1958	74,916,317.54	4,791,998.42	70,124,319.12	8,300.00	84,522.61	92,822.61	61,589,959.53		61,589,959.53
1959	97,424,798.80	4,968,851.64	92,455,947.16	8,900.00	83,596.41	92,496.41	66,431,182.08		66,431,182.08
1960	103,790,291.62	5,259,557.89	98,530,733.73	8,700.00	82,728.51	91,428.51	71,582,234.34		71,582,234.34
1961	105,119,401.35	4,919,641.31	100,199,760.04	16,400.00	123,938.00	140,338.00	76,682,815.52		76,682,815.52
1962	128,794,066.92	6,227,616.50	122,566,450.42	16,400.00	128,553.70	144,953.70	85,917,733.46		85,917,733.46
1963	132,647,134.92	5,666,426.60	126,980,708.32	17,200.00	123,643.25	140,843.25	91,224,286.70		91,224,286.70
1964	138,611,735.93	6,397,025.93	132,214,710.00	17,000.00	113,745.00	130,745.00	95,054,621.90	\$12,803,923.76	107,858,545.66
1965	143,785,555.36	6,096,874.09	137,688,681.27	18,200.00	114,865.00	133,065.00	100,921,217.82	13,588,733.63	114,509,951.45
1966	151,459,692.85	6,277,988.26	145,181,704.59	16,200.00	112,411.00	128,611.00	107,071,551.85	14,400,886.54	121,472,438.39
1967	154,594,708.50	6,200,645.61	148,394,062.89	15,800.00	113,614.40	129,414.40	114,528,723.08	15,403,167.81	129,931,890.89

¹ Fiscal year ending June 30th.² 1941-1946, calendar year; 1948-59 fiscal year ended June 30; 1960-1962 license and permit year ended March 31. Amounts include penalties and other miscellaneous items.³ Calendar year.⁴ Change from calendar to fiscal year basis. This figure is for an 18 months period, viz. January 1, 1944, to June 30, 1945.⁵ Public Utility Franchise and Gross Receipts taxes are assessed by the State, and are payable to local taxing districts except for a small percent which goes to the State to cover costs of administration.

* For years 1931 to 1939 inclusive, see Annual Report of year 1955.

ASSESSMENTS OF TAXES BY THE DIVISION OF TAXATION *

RAILROAD TAX ¹

Year	PROPERTY TAX			FRANCHISE TAX			Total railroad tax
	For State use	For local use	Total property tax	For State use	For local use	Total franchise tax	
1940	\$9,230,222.17	\$9,066,467.22	\$18,296,689.39	.....	.....	.....	\$18,296,689.39
1941	5,745,157.68	5,270,960.49	11,016,118.17	\$2,013,406.45	\$2,013,406.45	\$4,026,812.90	15,042,931.07
1942	6,931,415.46	5,521,368.45	12,452,783.91	3,030,820.58	3,030,820.58	6,061,641.16	18,514,425.07
1943	7,104,874.77	5,460,667.59	12,565,542.36	5,711,907.11	5,711,907.10	11,423,814.21	23,989,356.57
1944	7,221,448.71	5,558,562.72	12,779,951.43	4,598,014.58	4,598,014.57	9,196,029.15	21,975,980.58
1945	7,460,011.98	5,588,906.13	13,048,918.11	3,734,528.64	3,734,528.63	7,469,057.27	20,517,975.38
1946	7,477,516.26	5,485,294.29	12,962,810.55	1,833,402.95	1,833,402.95	3,666,805.90	16,629,616.45
1947	7,541,223.63	5,538,797.22	13,080,020.85	900,259.39	900,259.39	1,800,518.78	14,880,539.63
1948	2,931,040.72	12,037,115.97	14,968,156.69	1,043,073.19	.....	1,043,073.19	16,011,229.88
1949	2,876,846.71	11,955,597.67	14,832,444.38	1,731,868.20	.....	1,731,868.20	16,564,312.58
1950	2,959,768.44	12,333,854.67	15,293,623.11	1,042,245.60	.....	1,042,245.60	16,335,868.71
1951	2,990,841.19	12,531,894.03	15,522,735.22	1,654,599.40	.....	1,654,599.40	17,177,334.62
1952	3,069,829.08	13,044,772.14	16,114,601.22	1,489,705.81	.....	1,489,705.81	17,604,307.03
1953	3,123,041.67	13,194,476.74	16,317,518.41	1,698,194.40	.....	1,698,194.40	18,015,712.81
1954	2,869,119.29	14,537,668.35	17,406,787.64	1,669,236.92	.....	1,669,236.92	19,076,024.56
1955	2,988,220.54	14,181,850.27	17,170,070.81	1,164,247.10	.....	1,164,247.10	18,334,317.91
1956	3,046,954.27	14,291,346.00	17,338,300.27	1,288,263.40	.....	1,288,263.40	18,626,563.67
1957	2,765,121.20	14,513,827.66	17,278,948.86	1,385,776.00	.....	1,385,776.00	18,664,724.86
1958	2,758,569.53	14,959,731.24	17,718,300.77	793,018.54	.....	793,018.54	18,511,319.31
1959	2,685,345.38	14,922,091.00	17,607,436.38	391,666.54	.....	391,666.54	17,999,102.92
1960	2,527,338.49	15,567,034.96	18,094,373.45	318,230.26	.....	318,230.26	18,412,603.71
1961	2,708,479.51	13,836,248.30	16,544,727.81	107,445.19	.....	107,445.19	16,652,173.00
1962	2,401,111.80	14,909,027.30	17,210,139.10	129,856.54	.....	129,856.54	17,439,995.64
1963	2,358,744.54	14,675,534.95	17,034,279.49	165,818.78	.....	165,818.78	17,200,098.27
1964	2,354,342.54	14,141,766.12	16,496,108.66	207,770.08	.....	207,770.08	16,703,878.74
1965	2,303,156.48	13,608,522.40	15,911,678.88	267,207.00	.....	267,207.00	16,178,885.88
1966	.....	9,600,636.91	9,600,636.91	518,033.60	.....	518,033.60	10,118,670.51
1967	8,084,168.18	8,084,168.18	649,457.40	649,457.40	8,733,625.58

Sales Tax

1967	\$208,313,609
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¹ Calendar Year.

For calendar years 1941 through 1947 classification was changed to "property tax" and "franchise tax" under chapter 291, Laws of 1941. Under this act the property tax on the main stem was retained by the State, the property tax on second-class was for local use, and the franchise tax was divided equally between State use and local use.

Chapter 40, Laws of 1948, amending chapter 291, Laws of 1941, continued the "property tax" and the "franchise tax," but the tax rates and the distribution of franchise taxes were changed. After 1947 the property tax on second-class was levied at local tax rates for local use. Other property taxes and all franchise taxes were for State use.

* For figures for years 1931 to 1939, inclusive, see Annual Report of year 1955.

Chapter 251, Laws of 1964 eliminated the property tax for State use.

Division of Taxation Department of the Treasury, State of New Jersey State Equalization Table for the Year 1967

(R. S. 54:1-33)

County	Assessed value of personal property	Assessed value of real property	Percentage by which assessed value of real property should be increased	* True value of real property
Atlantic	\$26,129,114	\$480,896,391	102.59	\$974,263,353
Bergen	253,921,005	6,184,418,009	14.69	7,093,035,909
Burlington	79,953,118	1,122,906,124	8.93	1,223,209,285
Camden	64,239,818	878,015,932	109.07	1,835,701,300
Cape May	23,838,956	599,199,689	10.79	663,859,616
Cumberland	16,833,389	185,820,609	154.13	472,225,182
Essex	249,994,504	4,423,077,750	14.74	5,075,246,988
Gloucester	11,234,534	215,577,406	262.84	782,211,197
Hudson	83,056,118	974,082,866	151.07	2,445,600,969
Hunterdon	29,738,059	444,752,895	15.85	515,237,367
Mercer	57,014,377	724,532,608	106.53	1,496,349,872
Middlesex	105,402,528	1,544,648,411	122.47	3,436,370,214
Monmouth	93,620,610	2,237,866,113	12.45	2,516,435,526
Morris	56,141,529	1,116,083,241	140.96	2,689,357,207
Ocean	51,036,905	1,333,092,528	6.27	1,416,676,438
Passaic	174,506,286	2,450,107,575	12.32	2,752,002,218
Salem	12,681,404	75,826,528	313.91	313,851,523
Somerset	30,818,818	605,022,979	130.63	1,395,348,199
Sussex	17,553,398	428,332,492	31.49	563,224,842
Union	131,879,799	1,821,369,110	132.83	4,240,673,132
Warren	28,139,609	312,965,444	21.46	380,135,363
Totals.....	\$1,597,733,878	\$28,158,594,700		\$42,281,015,700

* Adjustments were made taking into consideration the Revaluation and Reassessment programs in effect in 1967 in the various taxing districts for the first time.

Confirmed and Promulgated this 11th day of July, 1967.

WILLIAM KINGSLEY,
Acting Director, Division of Taxation.

LOCAL PROPERTY TAXES
1965, 1966 and 1967
(Amounts in Thousands of Dollars)

<i>Class of Property</i>	<i>1965</i>	<i>1966</i>	<i>1967</i>	<i>Increase 1967 over 1965</i>	<i>% Change 1967 over 1965</i>
RESIDENTIAL					
Real Estate	\$632,106	\$708,383	\$803,945	\$121,839	17.86%
Less: Senior Citizen and Veterans Deductions	32,689	33,381	33,730	\$1,041	3.18%
*Less: Miscellaneous Exemptions	103	95	121	18	17.48%
Personal Property	145	123	130	-15	-10.34%
Total	\$649,459	\$675,030	\$770,224	\$120,765	18.59%
COMMERCIAL AND INDUSTRIAL					
Real Estate	\$365,134	\$383,511	\$447,858	\$82,724	22.66%
Personal Property	118,310	116,120	129,322	11,012	9.31%
Total	\$483,444	499,631	\$577,180	\$93,736	19.39%
FARM					
Real Estate	\$17,001	\$16,291	\$18,503	\$1,502	8.83%
Personal Property	598	553	514	-84	-14.05%
Total	\$17,599	\$16,844	\$19,017	\$1,418	8.06%
VACANT LAND	\$37,027	39,211	\$45,602	\$8,575	23.16%
CLASS II RAILROAD†	13,597	9,601	.....	-13,597	-100.00%
Total (net) Taxes	\$1,201,126	**\$1,240,317	†\$1,412,023	\$210,897	17.56%

** Total tax levy exclusive of deductions allowed veterans and senior citizens as reported in County Abstract of Ratables—\$1,239,034,000. Total \$1,240,317,000 derived by applying local tax rates rounded to the nearest cent.

† Total tax levy exclusive of deductions allowed veterans and senior citizens as reported in County Abstract of Ratables—\$1,410,921,000. Total \$1,412,023,000 derived by applying local tax rates rounded to the nearest cent.

‡ Effective in 1967, Class II Railroad Property will be assessed and taxed by the State (C. 139, L. 1966).

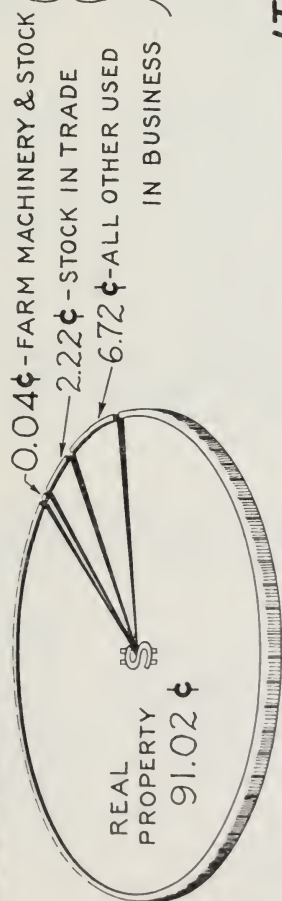
* Miscellaneous Exemptions.

	<i>1965</i>	<i>1966</i>	<i>1967</i>
Parsonages	\$85,100	\$76,500	\$99,700
Fallout Shelters	4,500	4,700	5,700
Totally Disabled Veterans ..	13,400	13,600	15,100
Total	\$103,000	\$94,800	\$120,500

THE TAX DOLLAR

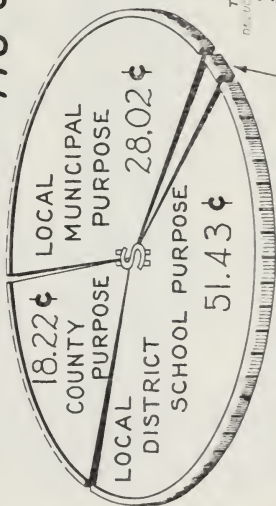
ALL MUNICIPALITIES - FISCAL YEAR 1967 - 1,444.7 MILLIONS

ITS SOURCE



PERSONAL
PROPERTY

ITS USE



VETERANS AND
SENIOR CITIZENS DEDUCTIONS 2.33¢

TAX SOURCE

REAL PROPERTY \$ 1,315,787,000

PERSONAL PROPERTY 130,000

* NON-BUSINESS (OTHER THAN HOUSEHOLD) 519,000

FARM MACHINERY & STOCK 179,322,000

STOCK IN TRADE & OTHER BUSINESS

** TOTAL TAX \$ 1,445,753,000

TAX USE

COUNTY \$ 263,265,000

MUNICIPAL 404,737,000

SCHOOL 742,914,000

TOTAL (NET) TAX \$ 1,410,921,000

ON DEDUCTIONS ALLOWED

VETERANS AND

SENIOR CITIZENS 33,730,000

TOTAL TAX \$ 1,444,651,000

* NOT SHOWN IN DIAGRAM - AMOUNTS TO ONLY 0.01 ¢

** TOTAL TAX LEVY AS REPORTED IN COUNTY ABSTRACTS OF RATABLES IS \$ 1,444,653,000. THE TOTAL OF \$ 1,445,753,000 WAS DERIVED BY APPLYING LOCAL TAX RATES ROUNDED TO THE NEAREST CENT.

SUMMARY OF LOCAL PROPERTY TAXES FOR CALENDAR YEAR

LEVIED BY COUNTY BOARDS OF TAXATION :

	1967	1966	<i>Increases</i>
Bank stock taxes (divided equally between county and municipality)	\$5,906,278.88	\$5,521,963.42	\$384,315.46

LEVIED BY LOCAL ASSESSORS :

County taxes (exclusive of counties' quota of bank stock taxes)	\$261,030,134.44	\$235,232,202.84	\$25,797,931.60
County Library taxes	2,235,225.67	2,012,596.16	222,629.51
Local purpose taxes (exclusive of municipalities' quota of bank stock taxes) :			
District school taxes	742,918,941.75	*638,947,206.34	103,971,735.41
Other local taxes	404,736,991.39	362,841,777.24	41,895,214.15
Total tax levy	\$1,410,921,293.25	\$1,239,033,782.58	\$171,887,510.67
Deductions Allowed Veterans and Senior Citizens	33,729,794.34	33,380,604.33	349,190.01
Total on which tax rate is computed	**\$1,444,651,087.59	\$1,272,414,386.91	\$172,236,700.68
Poll taxes			

* Reflects the Supplemental State Aid in the amount of \$63,043,475.00 used to reduce District School Purpose Taxes for 1966—C. 31, L. 1966.

** Second-class railroad property taxes not included, pursuant to Chapter 139, Laws 1966.

SUMMARY OF TAXES LEVIED BY THE DIRECTOR, DIVISION OF TAXATION FOR LOCAL USE FOR CALENDAR YEAR

	1967	1966	<i>Increases</i>
Second-Class railroad property taxes*		\$9,600,636.91	**\$9,600,636.91
Public utility franchise taxes	\$49,224,703.61	46,145,469.23	3,079,244.38
Public utility gross receipts taxes	65,304,019.47	60,926,082.62	4,377,936.85
Financial business taxes	1,359,222.52	1,120,739.46	238,483.06
Totals	\$115,887,945.60	\$117,792,928.22	**\$1,904,982.62

* Second-Class railroad taxes are now collected by the State.

** Decrease.

SUMMARY OF LOCAL PROPERTY TAX VALUATIONS

COMPARATIVE TABLE SHOWING THE NET VALUATION TAXABLE
FOR THE CALENDAR YEARS 1967 and 1966

<i>County</i>	<i>1967</i>	<i>1966</i>	<i>Increase or Decrease</i>
Atlantic	\$507,025,505	\$495,672,392	\$11,353,113
Bergen	6,438,334,014	6,164,768,392	273,565,622
Burlington	1,202,859,242	1,139,922,022	62,937,220
Camden	942,221,600	907,133,634	35,087,966
Cape May	623,037,645	589,059,961	33,977,684
Cumberland	202,642,038	196,405,286	6,236,752
Essex	4,668,659,154	4,566,922,688	101,736,466
Gloucester	226,811,940	218,138,606	8,673,334
Hudson	1,057,104,784	1,032,456,117	24,648,667
Hunterdon	474,489,954	450,317,178	24,172,776
Mercer	781,540,485	723,776,066	57,764,419
Middlesex	1,650,048,439	1,496,660,135	153,388,304
Monmouth	2,331,484,723	2,219,770,041	111,714,682
Morris	1,172,215,795	1,082,269,213	89,946,582
Ocean	1,384,129,433	1,288,182,264	95,947,169
Passaic	2,624,612,561	2,546,567,408	78,045,153
Salem	88,507,932	86,468,794	2,039,138
Somerset	635,829,297	566,844,418	68,984,879
Sussex	445,885,890	425,340,962	20,544,928
Union	1,953,248,909	1,903,302,566	49,946,343
Warren	341,105,053	328,969,134	12,135,919
Totals	<u>*\$29,751,794,393</u>	<u>*\$28,428,947,277</u>	<u>*\$1,322,847,116</u>

* Decrease.

SUMMARY OF EXEMPT PROPERTY

The valuations of exempt property, so far as reported, with the increases in each classification, are as follows:

	<i>1967</i>	<i>1966</i>	<i>Increase</i>
Public school property	\$1,479,230,727	\$1,410,272,769	\$68,957,958
Other school property	448,772,755	427,293,453	21,479,302
Public property	1,639,511,815	1,583,032,221	56,479,594
Church and charitable property ..	898,392,446	869,136,077	29,256,369
Cemeteries and graveyards	80,251,013	76,877,183	3,373,830
Other Exemptions:			
Real	683,668,114	637,481,867	46,186,247
Personal	17,076,108	14,163,992	2,912,116
Totals	<u>\$5,246,902,978</u>	<u>\$5,018,257,562</u>	<u>*\$228,645,416</u>

* Decrease.

LOCAL TAX STATISTICS *

Year	Valuations of land and improvements	Valuation of personal property	Second-class railroad property	DEDUCTIONS**			Net valuation taxable including second-class railroad property
				Household furniture and effects	Veterans' exemptions	Exemptions of Senior Citizens	
1940	\$4,652,595,551	\$727,316,142	\$177,594,315	\$43,384,980	\$23,583,564	.....	\$5,489,669,439
1941	4,592,386,939	746,668,106	176,004,002	44,725,196	24,129,495	.....	5,445,446,356
1942	4,574,654,520	776,268,659	182,636,364	45,833,696	25,523,439	.....	5,278,764,043
1943	4,470,157,738	1,010,265,738	182,093,583	47,523,165	26,804,204	.....	5,405,273,407
1944	4,434,493,406	1,084,944,392	184,518,034	49,353,430	31,526,702	.....	5,437,493,641
1945	4,418,744,867	1,106,328,142	185,464,170	50,433,470	34,167,294	.....	5,439,661,845
1946	4,449,492,541	823,765,598	187,150,444	59,296,010	37,292,835	.....	5,176,669,294
1947	4,594,563,450	851,239,609	188,527,405	61,387,111	49,856,710	.....	5,334,559,238
1948	4,722,840,968	879,239,638	188,490,818	62,805,928	64,725,836	.....	5,662,970,325
1949	4,851,125,171	909,689,695	175,247,624	66,188,410	75,570,934	.....	5,794,303,146
1950	4,995,395,789	931,542,520	174,512,977	70,603,610	86,438,806	.....	5,944,408,870
1951	5,235,706,846	889,502,607	174,562,876	74,805,955	99,466,294	.....	6,125,500,080
1952	5,471,631,223	944,175,279	172,833,654	82,327,805	111,396,739	.....	6,394,935,612
1953	5,654,006,573	978,009,218	178,292,590	87,685,770	121,700,410	.....	6,600,922,201
1954	5,831,646,047	1,007,778,907	180,059,093	91,253,615	132,222,150	.....	6,796,008,282
1955	6,036,782,116	1,039,121,758	176,880,853	95,660,089	145,221,763	.....	7,011,902,875
1956	6,361,413,337	1,072,519,140	174,614,364	99,019,035	160,307,587	.....	7,349,220,219
1957	6,762,380,549	1,118,845,705	171,973,302	104,260,264	175,282,906	.....	7,773,656,386
1958	7,074,687,049	1,159,626,651	172,667,564	108,168,888	188,845,888	.....	8,109,966,577
1959	7,843,164,021	1,231,245,418	165,768,257	110,612,043	199,021,428	.....	8,930,544,225
1960	8,442,068,654	1,286,985,701	162,308,510	117,234,130	207,538,500	.....	9,566,590,235
1961	9,101,995,317	1,329,206,914	163,688,279	118,356,300	217,343,343	.....	10,259,190,867
1962	11,824,915,335	1,113,493,575	142,793,091	.....	214,984,847	\$86,934,903	12,779,207,591
1963	†15,558,425,365	1,456,942,155	151,032,789	.....	217,171,919	93,866,002	16,855,362,388
1964	†21,880,998,625	2,076,857,200	148,447,622	.....	.....	.....	24,106,303,447
1965	\$25,638,353,707	1,587,319,306	145,337,256	.....	.....	.....	27,371,010,269
1966	†26,765,368,437	1,556,544,450	107,034,390	.....	.....	.....	28,428,947,277
1967	††28,154,060,515	1,597,733,878	.....	.....	.....	.....	29,751,794,393

1 All intangibles excluded except intangibles of Insurance Companies (N. J. S. A. 54-4-1, as amended, chapter 163, L., 1945).

2 All intangibles excluded. Intangibles of Insurance Companies exclude 1 by N. J. S. A. 54-4-20, as amended by chapter 101, L., 1950.

3 Valuation of Second-Class Railroad Property excluded.

** For figures for years 1931 to 1939, inclusive, see Annual Report of year 1955.

† Deduction for debt 1940—\$622,300; 1941—\$758,000; 1942—\$802,000; 1943—\$822,700; 1944—\$818,100; 1945—\$810,400.

†† Exclusive of Parsonage Exemptions in amount of \$1,878,200 and Fallout Shelter Exemptions in amount of \$9,450.

‡ Exclusive of Parsonage Exemptions—\$2,552,975; Fallout Shelter Exemptions—\$42,900; Totally Disabled Veteran Exemptions—\$275,425.

§ Exclusive of Parsonage Exemptions—\$1,525,633; Fallout Shelter Exemptions—\$57,200; Totally Disabled Veteran Exemptions—\$229,800.

†† Exclusive of Parsonage Exemptions—\$1,404,550; Fallout Shelter Exemptions—\$55,760; Totally Disabled Veteran Exemptions—\$246,850.

††† Exclusive of Parsonage Exemptions—\$1,449,150; Fallout Shelter Exemptions—\$63,560; Totally Disabled Veteran Exemptions—\$225,475.

LOCAL TAX STATISTICS *—(Continued)

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Year	Average rate per \$100 of valuation	County taxes	County library taxes	District school taxes	Local municipal purpose taxes	***Deductions Allowed Veterans and Senior Citizens	Total property taxes ⁴	Total bank taxes
1940	4.718	\$45,241,966.18	\$123,094.78	\$81,879,162.77	\$114,278,529.02	.....	\$259,046,032.09	\$670,854.48
1941	4.818	46,156,593.99	125,291.82	82,404,294.15	118,134,350.94	.....	262,383,803.09	705,425.08
1942	4.723	47,605,788.02	135,335.80	82,643,953.51	104,603,012.34	.....	250,548,264.32	779,638.94
1943	4.678	48,112,432.84	135,234.08	85,513,321.40	100,946,764.21	.....	250,421,881.82	835,160.68
1944	4.743	48,438,987.50	144,339.47	87,842,485.07	103,831,616.79	.....	256,354,906.89	942,637.78
1945	4.745	49,093,401.27	158,447.97	94,561,205.04	97,436,640.54	.....	257,586,862.28	1,119,410.02
1946	5.110	51,039,442.18	176,651.21	94,984,535.23	108,941,611.61	.....	266,621,417.51	1,372,908.12
1947	5.508	57,120,439.81	198,386.81	112,989,214.42	127,704,565.29	.....	297,704,565.29	1,519,345.90
1948	5.904	62,908,190.23	227,184.80	128,335,632.61	142,569,470.58	.....	334,288,409.89	1,637,837.58
1949	6.139	68,624,806.63	240,921.09	139,541,217.81	147,281,952.49	.....	355,688,898.09	1,807,263.36
1950	6.201	68,513,188.05	278,129.34	148,875,101.51	151,024,847.40	.....	368,691,266.34	1,805,418.92
1951	6.441	71,262,302.99	293,115.35	166,330,056.47	156,948,405.27	.....	394,833,880.08	1,894,860.94
1952	6.778	78,201,103.46	314,625.30	185,807,689.01	169,103,001.29	.....	433,426,419.08	2,041,095.92
1953	7.041	83,468,482.91	342,113.51	204,370,042.86	176,455,789.15	.....	464,636,428.43	2,192,887.36
1954	7.50099	89,087,528.82	374,579.96	225,955,595.05	194,366,666.69	.....	509,784,370.56	2,346,565.38
1955	7.615	95,166,334.19	428,204.03	232,336,686.23	206,003,088.64	.....	533,934,313.09	2,535,930.12
1956	7.883	104,458,926.61	480,208.75	252,888,889.35	222,008,667.79	.....	579,836,692.54	2,696,523.72
1957	8.308	114,026,209.18	592,134.03	293,511,406.30	237,437,358.71	.....	645,567,108.22	2,890,474.08
1958	8.765	124,465,417.83	679,908.98	333,889,895.08	251,907,890.79	.....	710,943,112.68	3,041,849.58
1959	8.660	136,359,781.30	780,299.13	373,175,210.51	262,808,418.91	.....	773,123,186.63	3,208,561.68
1960	8.729	145,474,054.52	857,404.72	410,075,314.64	278,246,550.93	.....	834,652,779.84	3,477,833.88
1961	**8.770	158,295,612.05	1,006,069.64	447,670,626.82	292,747,269.98	.....	899,718,941.50	3,735,300.26
1962	**7.599	172,409,967.34	1,200,506.27	481,065,813.53	316,499,297.49	.....	971,174,356.33	4,080,504.90
1963	**6.144	184,719,282.22	1,392,614.07	532,269,908.59	317,213,244.51	.....	1,035,591,144.06	4,395,530.90
1964	**4.797	201,409,523.46	1,587,046.26	583,980,519.49	337,535,417.85	\$31,924,041.98	1,156,436,549.04	4,560,211.56
1965	**4.508	213,016,348.98	1,783,018.99	637,984,133.26	348,342,805.03	32,688,649.19	1,233,814,955.45	5,134,073.60
1966	**4.476	235,232,202.84	2,012,596.16	638,947,206.34	362,841,777.24	33,380,604.33	1,272,414,386.91	5,521,963.42
1967	**4.856	261,030,134.44	2,235,225.67	742,918,941.75	404,736,991.39	33,729,794.34	1,444,651,087.59	5,906,278.88

⁴ Total Property Taxes for the years 1940 through 1946, State School Taxes, Soldiers Bonus Bond Taxes and State Road Taxes, not shown separately.

* For figures for years 1931 to 1939, inclusive, see Annual Report of year 1955.

** Chapter 50, P. L. 1960 repealed provision relating to the computation of the average tax rate as a basis for determining the Public Utility gross receipts tax. Such tax is now determined on the basis of gross receipts at the rate of 7.50%. For historical purposes the reporting of average rate has been continued.

*** Prior to 1964, the Veteran and Senior Citizen Exemptions were deducted as Assessed Values and not expressed as Tax Dollar Amounts.

CALENDAR OF TAX EVENTS

ALCOHOLIC BEVERAGE TAX

15th day of
following
month.
(On or before.)

State licensee reports: State licensees' reports to be filed with the Director on or before the 15th day of each month. Penalty \$5 per day for each day of delinquency. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1.)

15th day of
following
month.
(Not later than.)

Beverage taxes due: Beverage taxes are payable not later than the 15th day of the month next following the month in which the beverage was sold or delivered. If not then paid there shall be added to the tax a sum equivalent to five per cent thereof and interest shall be charged on the tax at the rate of one per cent a month or fraction of a month from the date the tax became payable. (P. L. 1938, c. 319, sec. 9; N.J.S.A. 54:44-1; R. S. Cum. Supp. 54:44-1; P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1.)

20th day of
following
month.
(Not later than.)

Retail licensee reports: Retail licensees' reports to be filed with the Director. Penalty \$5 for each day of delinquency. (P. L. 1939, c. 357, sec. 1; N.J.S.A. 54:45-1; R. S. Cum. Supp. 54:45-1; P. L. 1950, c. 203.)

CIGARETTE TAX

20th day of
each month.
(On or before.)

Distributors' reports: Distributors must file a stock and stamp reconciliation report of the number of cigarettes sold or used during the preceding calendar month. (c. 65, P. L. 1948 as amended.)

Last day of
each month.

Distributors' inventories: Distributors must take and report a physical inventory of unstamped cigarettes and unused cigarette stamps on hand on the last day of each calendar month. (c. 65, P. L. 1948 as amended.)

Tax payable: Cigarette taxes are prepaid: Distributors must purchase decalcomania cigarette revenue stamps or cigarette meter impression settings and stamp each package of cigarettes before it may be sold. (c. 65, P. L. 1948 as amended.)

20th day of
each month.
(On or before.)

Consumers' report: Consumers must file a report of the number of cigarettes acquired during the preceding calendar month and must remit the tax on same. (c. 65, P. L. 1948 as amended.)

Miscellaneous report: Wholesale and retail dealers must submit special reports on such dates and containing such information as the Director may prescribe. (c. 65, P. L. 1948 as amended.)

March 31.

Distributors' licenses: Distributors' licenses expire on March 31 of each year. The renewal fee is \$350.00. (c. 65, P. L. 1948 as amended.)

March 31.

Wholesale, retail and consumers' licenses: Expire on March 31 of each year. Fee for Wholesale Dealers' license \$200.00, Retail Dealers' license (over-the-counter) \$5.00. Vending machine license \$1.00 per machine, consumers' license \$1.00. (c. 65, P. L. 1948 as amended.)

No time limit
prescribed.

Refunds of tax, redemption of unused or mutilated but identifiable cigarette revenue stamps: May be made up to the face value of said stamps, less the discount allowed by the Director at the time of the purchase of the stamps by said distributor or dealer. (c. 65, P. L. 1948 as amended.)

CORPORATION BUSINESS TAX

January 1.

Franchise tax lien attaches: The tax shall constitute a lien on all of the taxpayers' property and franchises on and after January 1 of the year next succeeding the year in which it is due and payable. (N. J. S. A. 54:10A-16.)

First Monday
in January.
(On or before.)

Delinquent corporations voided: Director shall report to the Governor the names of all Domestic corporations which for two years next preceding the report have failed to pay the franchise taxes assessed against them; the charter of such companies is thereupon voided by proclamation of the Governor. (N. J. S. A. 54:11-2.)

April 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations operating on a calendar year basis or on the basis of a fiscal year ending during the period July 1 to De-

cember 31 next preceding the privilege year. (N. J. S. A. 54:10A-15.)

Extension of time: Upon filing of tentative return and payment of estimated tax, time for filing final return may be extended to date not beyond December 1 of the privilege year. Effective with returns due on and after January 1, 1959, the deadline of December 1 is removed. (N. J. S. A. 54:10A-19.)

May 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during January. (N. J. S. A. 54:10A-15.)

June 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during February. (N. J. S. A. 54:10A-15.)

July 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during March. (N. J. S. A. 54:10A-15.)

August 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during April. (N. J. S. A. 54:10A-15.)

September 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during May. (N. J. S. A. 54:10A-15.)

October 15.
(On or before.)

Due date for return and tax payment: Due date for filing annual return and payment of franchise tax for subject corporations whose fiscal year ends during June. (N. J. S. A. 54:10A-15.)

December 1.
(On or before.)

Revocation of certificate of authority of delinquent corporations: In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December in each year, immediate notice thereof may be given by the Director to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in the State of New Jersey. (N. J. S. A. 54:10A-21.)

Within three
months.

Appeal to Division of Tax Appeals: Taxpayer subject to tax under R. S. 54:10A-1, etc., may, within three months after any decision, order, finding, assessment or action of the Director, appeal to the Division of Tax Appeals. (N. J. S. A. 54:10A-19.2(a).)

After three
months'
delinquency

Injunction to restrain exercise of franchise: After tax has been delinquent three months, application may be made to Superior Court by Attorney General for an injunction to restrain corporation from exercise of any franchise, or the transaction of any business within New Jersey until payment of such tax and penalties and interest due thereon and costs. (N. J. S. A. 54:10A-20.)

FINANCIAL BUSINESS TAX

January 1.

Financial business tax lien attaches: The lien for financial business taxes attaches on all of the taxpayers' property and franchises on and after January 1 of the year in which it is due and payable. (N. J. S. A. 54:10B-16.)

April 15.
(On or before.)

Due date for return and tax payment: Financial business tax returns and tax payments are due on or before this date. (N. J. S. A. 54:10B-14.)

Extension of time: Upon filing of tentative return and payment of estimated tax, time for filing final return may be extended to date not beyond December 1. (N. J. S. A. 54:10B-15.)

November 1.
(On or before.)

Determination of distribution to counties and municipalities: On or before the first day of November in each year, the Director shall determine from net worth allocations contained in tax returns the aggregate amount of tax, interest and penalties attributable to places of business located in each of the various taxing districts of New Jersey during the tax year. (N. J. S. A. 54:10B-24.)

November 10.
(On or before.)

Director to transmit warrant upon State Treasury: On or before November 10 in the year in which taxes are payable, the State Treasurer shall draw and transmit his warrant upon the State Treasury, in favor of the several county treasurers, for the amounts allotted to their several counties. (N. J. S. A. 54:10B-24.)

- December 1**
(On or before.) **Revocation of authority of foreign corporation for failure to pay tax:** In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December, notice may be given to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in New Jersey. (N. J. S. A. 54:10B-20.)
- December 15.** **Payment to collector of taxing district:** Each county treasurer shall forthwith, and not later than December 15, pay to the collector or other proper officer of each taxing district the amount allotted thereto, deducting, however, the amount due for county taxes from the taxing district. (N. J. S. A. 54:10B-24.)
- December 31.** **Balance sheet date:** For the purposes of this tax, the accounting period or "tax year" is the calendar year. Net worth as of this date is used to measure the tax. (N. J. S. A. 54:10B-2(d), 3.)
- After three months' delinquency.** **Injunction upon failure to pay tax:** Whenever any tax shall have remained in arrears for a period of three months, application may be made by the Attorney General to the Superior Court for an injunction to restrain taxpayer from the exercise of any franchise or the transaction of any business within New Jersey. (N. J. S. A. 54:10B-19.)

INSURANCE PREMIUMS TAX

- March 1.** **Annual return by foreign fire insurance companies due:** Each foreign fire insurance company which takes insurance risks on property in this State, shall, on or before March 1 in each year, cause to be made to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which any property on which the company has taken an insurance risk is situate, a written return showing the amount of all premiums received by or agreed to be paid to the company, during the 12 months ending December 31 of the preceding year, for fire insurance upon such property in such locality. (R. S. 54:18-1.)
- March 1.** **Annual return by agents and brokers of foreign fire insurance companies due:** Agents or brokers, who, directly or indirectly, place insurance upon property in this State in foreign fire insurance companies, shall make a return to the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district in which the property is situate in the same manner

and at the same times as shown in the preceding paragraph with respect to foreign fire insurance companies. (R. S. 54:18-2.)

March 1.
(On or before.)

Annual tax by foreign fire insurance companies due: Annual tax payment—two per cent of premiums received during the 12 months ending December 31 of the preceding year shall be paid on or before this date by foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which the insured property is situate. (R. S. 54:18-1.)

March 1.
(On or before.)

Annual tax by agents and brokers of foreign fire insurance companies due: Annual tax payment—two per cent of premiums received during the 12 months ending December 31 of the preceding year; agents or brokers placing insurance on New Jersey property in foreign fire insurance companies, shall pay such tax, on or before this date, to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district in which the insured property is situate. (R. S. 54:18-2.)

March 1.
(On or before.)

Filing annual report: Annual report of all stock, mutual and assessment insurance companies must be filed with the Commissioner of Banking and Insurance on or before this date. (N. J. S. A. 54:18A-8.)

March 1.
(On or before.)

Filing annual report: Annual return of all domestic life insurance companies reporting data pertinent to the tax imposed under Chapter 101, Laws of 1950, must be filed with the Commissioner of Banking and Insurance on or before this date. (N. J. S. A. 54:18A-19.)

April 1.
(On or before.)

Annual statement by local firemen's relief association due: In order to be entitled to receive any part of the moneys distributable under section 54:17-4, local firemen's relief associations are required to file a statement with the Commissioner of Banking and Insurance, on or before this date in the manner prescribed by law. (R. S. 54:17-5.)

April 1.
(On or before.)

Report by Commissioner of Banking and Insurance: Report of tax data pertinent to tax to be imposed under Chapter 101, Laws of 1950, to be made by Commissioner of Banking and Insurance to Director of Division of Taxation on or before this date. (N. J. S. A. 54:18A-19.)

May 1.
(On or before.)

Certification by Director of Division of Taxation: Amount of franchise tax payable under Chapter 101, Laws of 1950, to be certified by Director of Division of Taxation to each

domestic life insurance company and to county and municipality within which the principal office of such company is located. (N. J. S. A. 54:18A-19.)

June 1.
(On or before.)

Due date of tax: Insurance premiums tax is due on or before this date. (N. J. S. A. 54:18A-1.)

November 15.
(On or before.)

Certification by Commissioner of Banking and Insurance: Certification of the sum apportioned to each mutual association and stock company on account of its ratable share of the cost of maintenance and operation of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, to be made by the Commissioner of Banking and Insurance to Director of Division of Taxation on or before this date. (N. J. S. A. 39:6-59.)

December 31.
(On or before.)

Due date of ratable cost of administration of Motor Vehicle Security-Responsibility Law: The amount apportioned to each mutual association and stock company as its ratable share of the cost of administration of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, is payable to the Director of Division of Taxation on or before this date. (N. J. S. A. 39:6-59.)

EMERGENCY TRANSPORTATION TAX

Last day of
month following
close of each
calendar quarter.
(On or before.)

Employer report of taxes withheld: Employers, required by Ch. 32, L. 1961, as amended, to deduct and withhold specified taxes, must file form NJTT-2101 and pay such taxes withheld to the Emergency Transportation Tax Bureau. (N. J. S. A. 54:8A-49 (a).)

Last day of second
month following
close of each
calendar year.
(On or before.)

Employer statement of taxes withheld during year: Employers must furnish each employee, from whom taxes withheld, with a statement of the employee's gross earnings and the amount of the New Jersey Emergency Transportation Tax withheld. A copy of these statements (on form NJTT-2102) together with a summary report of the total amount withheld from all employees (on form NJTT-2103) must be filed with the Emergency Transportation Tax Bureau. (N. J. S. A. 54:8A-17.)

April 15 following
close of each
calendar year or
the 15th day of
the 4th month
following close of
a (taxpayer's)
fiscal year.
(On or before.)

Taxpayers required to pay tax imposed: All persons subject to the Emergency Transportation Tax must file form NJTT-203 or form NJTT-209 and to pay any amount of taxes due. (N. J. S. A. 54:8A-18.)

April 15
following close
of each calendar
year or the 15th
day of the 4th
month following
close of a
(taxpayer's)
fiscal year.
(On or before.)

UNINCORPORATED BUSINESS TAX

Taxpayers required to pay tax imposed: All businesses subject to the Unincorporated Business Tax must file form UBT-102 and to pay any amount of taxes due. (N.J.S.A. 54:11B-8.)

LOCAL PROPERTY TAX

(Work calendars for assessors, collectors, and county boards of taxation are summarized so that critical dates may be quickly found. See pages 171-176.)

Year Previous to Tax Year.

January 1.

Listing date for tangible personal property used in business: The taxable value of tangible personal property used in business shall be determined as of January 1, 1966, which shall be the listing date with respect to taxes payable in the year 1967. (N.J.S.A. 54:4-11.)

Note: Beginning with the tax year 1968, such property, except inventories, will be State-assessed (P. L. 1966, c. 136, N.J.S.A. 54:11A-1 et seq.) and personalty of telephone and telegraph companies will remain taxable locally.

January 1.

Listing date for tangible personal property used in business: The taxable value of tangible personal property used in business by telephone, telegraph and messenger systems shall be determined as of January 1, 1967 for the tax year 1968, and as of January 1 annually thereafter. P. L. 1966, c. 138, sec. 1; N.J.S.A. 54:4-2.46.)

January 30.

Payments in lieu of taxes made by nonprofit urban renewal corporations: The annual "in lieu of taxes" payment for urban renewal nonprofit corporations are to be paid annually as of January 30. (N.J.S.A. 40:55c-97.)

April 1.
(On or before.)

County Boards of Taxation to establish percentage level: County Boards of Taxation shall, by resolution establish the percentage level of taxable value of real property on or before April 1, 1967. (N.J.S.A. 54:4-2.27.)

- April 10.
(Not later than.) **Secretaries of County Boards of Taxation to mail copy of resolution establishing percentage level of real estate:** Secretaries of County Boards of Taxation shall mail copy of resolution or statement pertaining to percentage level established for real property to Director, Division of Taxation, each assessor and board of assessors, and municipal clerk of each municipality in the county. (P. L. 1960, c. 51, sec. 3; N.J.S.A. 54:4-2.27.)
- July 1. **Final date for taxpayers to request extension of time for filing return of tangible personal property used in business:** The assessor upon written request made on or before July 1, may extend the time to file the tax return to a date not later than September 1. (N.J.S.A. 54:4-13.)
- October 1. **Assessments made as of this date:** Assessor shall assess real property as of October 1, 1967 for the tax year 1968. (P. L. 1966, c. 138, sec. 9; N.J.S.A. 54:4-35.)
- October 1. **Valuation date of real property:** Assessors shall determine the fair value of real property as of October 1, 1967 for tax year 1968. (N.J.S.A. 54:4-23.)
- October 1. **Listing date for tangible personal property used in business:** The taxable value of tangible personal property used in business, excluding exempt inventories, shall be determined by the State as of October 1, 1967 for the tax year 1968 at the rate of 1.3%. (P. L. 1966, c. 136, sec. 5; N.J.S.A. 54:11A-5.)
- October 1. **Prerequisites for veterans' tax deduction must exist:** Assessor must determine as of this date whether claimant for veterans' tax deduction establishes honorable discharge or release under honorable circumstances from active service in time of war in any branch of the armed forces of the United States or from active service in the southeast Asia area of warlike conditions, possessed legal title to the property for which tax deduction is claimed and was a citizen and legal resident of New Jersey. (P. L. 1963, c. 171, sec. 6, suppl. by P. L. 1965, c. 165; N.J.S.A. 54:4-8.15.)
- October 1. **Prerequisites for senior citizens tax deduction must exist:** Assessor must determine as of this date whether claimant for senior citizens' tax deduction establishes legal residency in New Jersey for a period of 3 years immediately prior to this date, ownership of dwelling house and residence in dwelling house, income not in excess of \$5,000 during the tax year with respect to which the deduction is claimed, and age of 65 years or more on or before December 31. (P. L. 1963, c. 172, sec. 2 as am. by c. 255, P. L. 1964; N.J.S.A. 54:4-8.44.)

- October 1**
(On or before.) **File application for exemption of blast or radiation fallout shelter with assessor:** Application for blast or radiation fallout shelter exemption must be filed with assessor. (N.J.S.A. 54:4-3.50.)
- October 1.**
(On or before.) **File application for valuation of land as farmland:** Application for eligibility of land for valuation, assessment and taxation under provisions of the "Farmland Assessment Act of 1964" must be filed with assessor. (P. L. 1964, c. 48, sec. 13, N.J.S.A. 54:4-23.13.)
- October 1.** **"Common Levels" for use in assessment of tangible personal property used in business determined and mailed:** The Director, Division of Taxation, shall determine "common levels" from data compiled for the purposes of chapter 86, Laws of 1954, for use in the assessment of tangible personal property used in business for the tax year 1967. The Director shall mail to the secretary of each county board of taxation and to the assessor or board of assessors, and the municipal clerk of each municipality, a certified list setting forth the unweighted average assessment ratio determined by him for each taxing district. (P. L. 1960, c. 51, sec. 8; as am. by P. L. 1964, c. 141, sec. 3; N.J.S.A. 54:4-11.) This section (N.J.S.A. 54:4-11) was repealed by P. L. 1966, c. 138.
- October 1.** **Assessment of tangible personal property:** For the tax year 1968 and thereafter, the taxable value of tangible personal property used in business applicable to telephone and telegraph personalty shall be at that percentage of true value as corresponds to the average ratio of assessed to true value of real property pursuant to chapter 86, Laws of 1954 for State School Aid purposes but the average ratio shall not exceed the percentage level in the tax year for expressing taxable value of real property in the county. (P. L. 1966, c. 138, sec. 5; N.J.S.A. 54:4-2.47.)
- November 1.**
(On or before.) **Assessor obtain initial statement or further statement for exemption:** Assessor shall obtain from each owner of real property for which a tax exemption is claimed an initial statement under oath, if one has not theretofore been filed, showing the right of such owner to claim exemption. When an initial statement has been filed, then not later than November 1, 1954, and thereafter not later than November 1 of every third succeeding year, said assessor shall obtain a further statement under oath from each owner of real property for which tax exemption is claimed, provided, that nothing herein contained shall require a further statement to be filed in the same year in which an initial statement shall have been filed but that the further statement shall thereafter be filed at the time and in the years required for the filing of further statements. Each assessor may at any

time inquire into the right of a claimant to the continuance of an exemption hereunder and for that purpose he may require the filing of a further statement or the submission of such proof as he shall deem necessary to determine the right of the claimant to continuance of the exemption. (N.J.S.A. 54:4-4.4.)

November 1.
(On or before.)

File application for senior citizens' tax deduction with assessor: Application for senior citizens' tax deduction must be filed with assessor. (N.J.S.A. 54:4-8.43.)

November 1.
(On or before.)

File annual statement for continuance of senior citizens' tax deduction with assessor: A claim having been filed with and allowed by the assessor shall continue in force from year to year without the necessity for further claim so long as the claimant shall be entitled to the senior citizens' tax deduction if the claimant shall file the annual statement as prescribed by the Director. (P. L. 1963, c. 172, sec. 6, as am. by P. L. 1964, c. 255; N.J.S.A. 54:4-8.45.)

December 1.
(Prior to.)

Tax bills for first two installments of local tax to be mailed by collector to taxpayers: At least two months prior to the date on which the first installment of taxes falls due (Feb. 1), the collector shall mail a tax bill to individuals assessed, covering the first and second installments of tax computed at one-half of the complete tax last previously levied. (P. L. 1933, c. 266; N.J.S.A. 54:4-64.)

December 10.
(On or before.)

Director to certify to county boards of taxation the true value of railroad property: The Director, Division of Taxation, shall certify any adjustments in base value in each municipality to the several county boards of taxation for use in determining equalized valuation in the succeeding tax year. (P. L. 1966, c. 139, sec. 24; N. J. S.A. 54:29A-24.6.)

December 15.
(Not later than.)

Director delivers statement of amount of State aid payable for the following year: The Director, Division of Taxation, shall deliver to each municipality entitled to State aid a statement of the State aid payable to such municipality for the following year. (P. L. 1966, c. 139, sec. 23; N.J.S.A. 54:29A-24.5.)

December 31.
(On or before.)

File application for veterans' tax deduction with Assessor: Application for veterans' tax deduction must be filed with assessor, thereafter filed with collector. (P. L. 1963, c. 171, sec. 4, as am. by P. L. 1965, c. 165; N.J.S.A. 54:4-8.13.)

December 31.
(On or before.)

Notice of time and place where assessment list may be inspected: Ten days before filing assessment list and duplicate with county board (January 10), the assessor shall give notice by advertisement when and where taxpayers may inspect assessment list so that errors may be corrected before filing. (N.J.S.A. 54:4-38.)

Tax Year: (See Note 1.)

January 1.
(Prior to.)

Director's certification to municipalities of apportionment of public utility property: Prior to January 1 the Director shall certify, to the governing body of each municipality entitled to receive a portion of the franchise and gross receipts tax, the apportionment valuation of scheduled property of each utility located in such municipality and in each other municipality. (P. L. 1940, c. 4, sec. 5; N.J.S.A. 54:31-15.18; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:30A-56.)

January 1.
(Before.)
(Note 2.)

Real property sold or improved after Oct. 1 and before Jan. 1: When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered after October 1 in any year and before January 1 following, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 in any year and completed before January 1 following, the assessor shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of said January 1, and if such parcel of real estate was not assessed as of October 1 preceding or if such value so determined exceeds the assessment made as of October 1 preceding, the assessor shall enter the amount of such assessment or such excess, as an assessment or an added assessment against such parcel of real property, in a list to be known as the "Added Assessment List, 19" (inserting the name of the year in which the assessment is made); such entry to be made opposite the name of the owner and the description and area of the parcel of real property. (P. L. 1960, c. 51, sec. 35; N.J.S.A. 54:4-63.2.)

January 1.

Real property taxes a lien: All unpaid taxes on lands shall be a lien on the land on which they are assessed on and after January 1 of the year in which they fall due. (P. L. 1944, c. 247, sec. 1; N.J.S.A. 54:5-6.)

January 1.

Collectors report and pay collections to municipality: Collectors, on the first of each month, shall report to the governing body of the municipality and pay over to its treasurer all tax collections. (N.J.S.A. 54:4-73.)

January 10.
(Before.)

Notify assessor of material depreciation of structure between October 1 and January 1: When a structure is materially depreciated between October 1 and January 1, the assessor

Note 1.—For steps which are to be taken each month see January calendar as they are listed only once.

Note 2.—As to erections and improvements completed between January 1 and October 1, see October 1.

upon notification by the taxpayer shall examine the property and determine the value of such parcel as of January 1. (N.J.S.A. 54:4-35.1.)

January 10.
(On or before.)

Assessor file with county board of taxation copy of Initial Statement and Further Statement: Assessor shall file with county board of taxation, attached to the list of exempt property, one copy of each Initial Statement and Further Statement. (N.J.S.A. 54:4-4.4.)

January 10.
(On or before.)

Banks to file bank stock tax report with county board of taxation: Banks with principal place of business in this state (other than savings banks incorporated here) shall file statements for purpose of bank stock tax with county boards of taxation by January 10. (N.J.S.A. 54:9-5.)

January 10.

Assessment lists and duplicates filed with county board of taxation: Assessor shall attend before and file with county board of taxation his complete assessment list and duplicate. (P. L. 1966, c. 138, sec. 9; N.J.S.A. 54:4-35.)

January 15.
(On or before.)

Collector or assessor file with county board of taxation list of veterans' tax deduction: Collector or assessor of taxes shall submit to the county board of taxation a list of veterans' tax deductions which were granted during the previous year. (N.J.S.A. 54:4-8.14.)

January 25.

County board of taxation shall mail copy of equalization table to assessor and post copy at the courthouse: A copy of the equalization table shall be mailed by the county board of taxation to the assessor of each district and post a copy at the courthouse at least one week before the hearings thereon starting February 1. (N.J.S.A. 54:3-17.)

February 1.

County boards of taxation meet to equalize assessments between taxing districts: County boards of taxation meet annually, on February 1, for the purpose of equalizing the assessment of real property between the taxing districts of the county. (N.J.S.A. 54:3-18.)

February 1.

First installment of real and tangible personal property tax due: (N.J.S.A. 54:4-66.)

February 1.

File senior citizens' "post-tax year statement" regarding income earned: On or before February 1, every person who is allowed a senior citizen deduction shall be required to file with the collector, a statement under oath of his income earned during the tax year with respect to which a tax deduction was allowed. (P. L. 1964, c. 255, sec. 5; N.J.S.A. 54:4-8.44(a).)

February 10.

Notice of Disallowance sent to delinquent senior citizen claimants: Where claimants for the senior citizens' deduction fail to prove entitlement to the deduction allowed by failing to file "post-tax year statement" on or before February 1 or where determined that income exceed \$5,000.00 during tax year a notice of disallowance of the deduction shall be forwarded to claimant. (P. L. 1963, c. 172 as am. by P. L. 1964, c. 255, sec. 5; N.J.S.A. 54:4-8.44(a).)

- February 15. **First installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the first installment of county tax. (N.J.S.A. 54:4-74.)
- February 15. **Return due on tangible personal property used in business:** Each taxpayer shall file return with State beginning February 15, 1968. (P. L. 1966, c. 136, sec. 7; N.J.S.A. 54:11A-7.)
- February 15. **First installment of State tax due by each taxpayer:** Each taxpayer shall cause to be paid to the State the first installment of business personal property tax on or before February 15, 1968. (P. L. 1966, c. 136, sec. 8; N.J.S.A. 54:11A-7.)
- March 1.
(On or before.) **School district to certify to the county board of taxation the amount appropriated for school purposes.** Those districts organized under R. S. 18:7-79 shall also certify same to the assessor: The proper officer of the school district in which annual appropriations for school purposes to be raised by taxation are voted by the inhabitants, shall, on or before March 1, transmit a statement to the county board of taxation of the amount appropriated for school purposes during the school year. Those districts organized under R. S. 18:7-79 shall also certify same to the assessor. (N.J.S.A. 54:4-45; N.J.S.A. 18:7-79.)
- March 1.
(On or before.) **Bank stock tax to be determined by county boards of taxation:** Each county board of taxation shall annually determine the amount of tax to be levied on bank stock. (N.J.S.A. 54:9-9.)
- First Monday
in March.
(On or before.) **Apportionment of valuations may be appealed to Division of Tax Appeals:** Any municipality aggrieved by the Director's apportionment of valuations may appeal to the Division of Tax Appeals on or before this date. (N.J.S.A. 54:31-15.19; N.J.S.A. 54:30A-57.)
- March 10.
(Before.) **County boards of taxation to conclude hearings on equalization tables:** Equalization of assessments between the taxing districts within a county shall be completed by the county boards before March 10. (N.J.S.A. 54:3-18.)
- March 10.
(After.) **County board of taxation to send copy of equalization table to Director, Division of Taxation, et al.:** After the equalization table is finally confirmed by the county board of taxation copies thereof shall be transmitted to the Director, Division of Taxation, the Division of Tax Appeals, the State Comptroller and each taxing district in the county. (N.J.S.A. 54:3-19.)

- March 15.
(On or before.) **Reassessments to be certified to the county boards of taxation by the Director:** Reassessments made by or on the order of the Director shall be completed and the valuations made therein certified to the county board of taxation on or before this date. (N.J.S.A. 54:1-29.)
- April 1.
(Before.) **Municipal and county budget requirements to be certified to county board of taxation:** The clerk of the board of freeholders and the municipal clerk, or other proper officer of the taxing district, shall, not later than the ninetieth day after the beginning of each budget year (January 1) transmit to the county board of taxation a statement of the amount appropriated and to be raised by taxation for municipal and county purposes. (N.J.S.A. 54:4-41 and 42.)
- April 1.
(On or before.) **County boards of taxation to certify general tax rates:** Each county board of taxation is to certify the general tax rate in each taxing district in the county.
- April 10.
(On or before.) **Table of aggregates to be completed by county board of taxation:** The county board of taxation shall, on or before April 10, fill out a table of aggregates copied from the duplicates of the several assessors and the certification of the Director relating to railroad property. (N.J.S.A. 54:4-52.)
- April 13.
(Before.) **Table of aggregates to be transmitted to the county treasurer:** Within three days of completion county board of taxation shall transmit the table to the county treasurer who shall have it printed and transmit certified copies thereof to the State Comptroller, Director of the Division of Taxation, State Auditor, clerk of the board of freeholders and the clerk of each municipality. (N.J.S.A. 54:4-52.)
- May 1.
(On or before.) **Completed duplicates to be delivered to collectors by county board of taxation:** The county board of taxation shall, on or before this date, cause the corrected, revised and completed duplicates, certified by it to be a true record of the taxes assessed, to be delivered to the collectors of the various taxing districts. (N.J.S.A. 54:4-55.)
- May 1. **Second installment of real and tangible personal property tax due:** (N.J.S.A. 54:4-66.)
- May 6.
(On or before.)
(Note 3.) **Director certifies to municipal tax collectors the apportioned utility franchise tax:** Within five days after computing and apportioning the franchise tax on utility companies (on or before May 1) the Director shall certify the amounts apportioned to the collectors of the respective municipalities. (N.J.S.A. 54:31-15.22; N.J.S.A. 54:30A-62.)

- May 11.
(On or before.)
(Note 3.) **Municipal collectors to bill franchise taxes to utility companies:** Within five days after receipt of Director's certification of apportionment of franchise taxes the collector shall deliver a statement of the franchise tax due the municipality by the utility company. (N.J.S.A. 54:31-15.22; N.J.S.A. 54:30A-62.)
- May 15. **Second installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the second installment of county tax. (N.J.S.A. 54:4-74.)
- Third Monday
in May.
(On or before.) **Railroad property tax appeals to be completed:** Any taxpayer, desiring to contest the validity or amount of any assessment made by the Director with regard to railroad property must file complaint with the Division of Tax Appeals on or before the third Monday of May. (N.J.S.A. 54:29A-31; N.J.S.A. 54:29A-24.3.)
- June 1.
(Before.) **Final tax bills to be mailed to individuals:** The collector shall complete the work of sending out final tax bills to individuals assessed for real and certain tangible business personal property at least two months before the third installment of taxes falls due (August 1). (N.J.S.A. 54:4-64.)
- June 1. **One-half of bank stock tax due and payable to county treasurer:** (N.J.S.A. 54:9-11.)
- June 1.
(On or before.) **Notice of Disallowance forwarded taxpayer:** The assessor shall forward Notice of Disallowance Form, SC-65.2, to claimant in each instance where senior citizen's deduction has been disallowed.
- June 5.
(On or before.)
(Note 3.) **Utility franchise tax due to municipalities (first payment):** One-third of the franchise tax on utilities becomes payable to the municipalities within 30 days of the date of certification of the apportionment thereof by the Director. (N.J.S.A. 54:31-15.22; N.J.S.A. 54:30A-62.)
- June 6.
(On or before.)
(Note 3.) **Utility gross receipts tax certified to municipal collectors:** Within five days after computing and apportioning the gross receipts tax (June 1), the Director shall certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (N.J.S.A. 54:30A-62.)
- June 11.
(On or before.)
(Note 3.) **Municipal collectors to bill gross receipts taxes to utility companies:** Within five days of receipt of Director's certification of apportioned gross receipts taxes the collector of the municipality shall deliver a statement of the gross receipts tax due the municipality by the utility company. (N.J.S.A. 54:30A-62.)

Note 3.—This is not a definite date.

- Second Monday
in June.
(On or before.) **Reports of local assessors:** Local assessors, if required to do so by the Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (N.J.S.A. 54:29A-16.)
- June 15. **Franchise tax due and payable:** The full amount of franchise tax assessed by the commissioner (Director, Division of Taxation) is due and payable. (N.J.S.A. 54:29A-46.)
- June 30.
(After.) **Inheritance taxes refunded to counties:** After the close of the fiscal year the State Comptroller shall pay to each county five per cent of the amount of inheritance tax collected from estates of persons dying therein during the preceding 12 months. (N.J.S.A. 54:33-10.)
- July 1. **Business personal property tax returns filed with assessor:** On or before July 1 of each year owners of tangible personal property used in business are required to file returns with the assessor for the district in which said property is located. (N.J.S.A. 54:4-12. For the tax year 1968 and thereafter, see N.J.S.A. 54:4-2.48.)
- July 6.
(On or before.)
(Note 3.) **Utility gross receipts tax due municipalities (first payment):** One-third of the gross receipts tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director. (N.J.S.A. 54:30A-62.)
- Ten days before
second Tuesday
in July. **Director shall prepare, mail and post state equalization table:** The Director shall annually prepare a state equalization table of county ratables, mail a copy thereof to each county board of taxation, director of the board of freeholders of each county and the State Comptroller, and post a copy at the State House, at least 10 days before the hearing thereon (second Tuesday in July). (N.J.S.A. 54:1-33.)
- Second Tuesday
in July. **Hearing before Director on state equalization table:** The Director shall sit annually on the second Tuesday in July at his office in Trenton for the purpose of equalizing the assessments between the several counties. (N.J.S.A. 54:1-34.)
- After the
second Tuesday
in July. **State abstract of ratables to be completed and copies transmitted by Director:** The Director, after completion of the state equalization table, shall prepare an abstract of total ratables of the state, as returned by the county boards of taxation and corrected or confirmed by him in accordance with the state equalization table, and transmit a certified copy thereof to the Division of Tax Appeals, the county boards of taxation and the State Comptroller. (N.J.S.A. 54:1-35.)

Note 3. — This is not a definite date.

- August 1. **Third installment of real and tangible personal property tax due:** (N.J.S.A. 54:4-66.)
- August 15. **Third installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the third installment of county tax. (N.J.S.A. 54:4-74.)
- August 15.
(On or before.) **Taxpayers and taxing district may appeal to the county board of taxation from assessed valuations:** A taxpayer, or a taxing district, feeling that he or it has been aggrieved or discriminated against by the assessed valuation of his or its property may appeal to the county board of taxation by filing petition on or before this date. (N.J.S.A. 54:3-21.)
- August 25. **State equalization table completed:** The Director shall complete the state equalization table by this date. (R. S. 54:1-34.) Counties may appeal therefrom to Division of Tax Appeals within ten days of date of filing thereof with State Boards. (N.J.S.A. 54:2-38.)
- September 1. **Franchise and gross receipts taxes due municipalities (second payment):** One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (N.J.S.A. 54:31-15.22; R. S. Cum. Supp. 54:31-9; N.J.S.A. 54:30A-62.)
- September 1.
(On or before.) **Tangible business personal property returns of telephone, telegraph and messenger systems filed:** On or before September 1, 1967 with respect to the tax year 1968 and thereafter, owners of tangible personal property used in business of telephone, telegraph and messenger systems are required to file returns with the assessor for the taxing district in which the said property is located. (P. L. 1966, c. 138; N.J.S.A. 54:4-2.48.)
- September 10.
(Before.) **Division of Tax Appeals shall complete review of county equalization tables:** Review of county equalization tables shall be completed before September 10 by the Division of Tax Appeals. (N.J.S.A. 54:2-37.)
- September 15. **Second installment of State tax due by each taxpayer:** Each taxpayer shall cause to be paid to the State the second installment of business personal property tax on September 15, 1968. (P. L. 1966, c. 136; N.J.S.A. 54:11A-8(a).)
- October 1.
(On or before.) **Table of Equalized Valuations for State School Aid promulgated:** The Director of the Division of Taxation shall promulgate a Table of Equalized Valuations to be used in the calculation and apportionment of distributions pursuant to the State School Aid Act of 1954. Any taxing district objecting to table is required to file complaint with Division of Tax Appeals within 10 days of the date of promulgation. (N.J.S.A. 54:1-35.1, et seq.)

- October 1. **Real property sold or improved between January first and October first:** When any parcel of real property has been sold by any municipality as not needed for public use, and the deed has been delivered between January 1 and October 1 in any year, or when any parcel of real property contains any building or other structure which has been erected, added to or improved after October 1 and completed between January 1 and October 1 following, the assessor shall, after examination and inquiry, determine the full and fair value of such parcel of real property as of the first of the month following the date of the delivery of such deed, or of such completion, and if such property was not assessed as of October 1 preceding or, if such value so determined exceeds the assessment made as of October 1 preceding, the assessor shall enter an assessment, as an added assessment against such parcel of real property, in the "Added Assessment List, 19 . . .," which assessment shall be determined as follows: by multiplying the amount of such assessment or such excess by the number of whole months remaining in the calendar year after the date of delivery of such deed, or of such completion, and dividing the results by 12. (N.J.S.A. 54:4-63.3.)
- October 1. **Added assessment list to be filed by assessor with county board of taxation:** On this date the assessor shall file with the county board of taxation the added assessment list and a true copy thereof, to be called the assessor's added assessment duplicate. (N.J.S.A. 54:4-63.5.)
- October 1. **Omitted property assessment list to be filed by assessor with county board of taxation:** On this date the assessor shall file with the county board of taxation the omitted property assessment list and a true copy thereof, to be called the assessor's omitted property assessment duplicate. (N.J.S.A. 54:4-63.17.)
- October 10.
(On or before.) **Added assessment duplicates to be delivered by county boards of taxation to collectors:** The county boards of taxation shall examine, revise and correct the added assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (N.J.S.A. 54:4-63.5.)
- October 10.
(On or before.) **Omitted property assessment list to be delivered by county boards of taxation to collectors:** The county boards of taxation shall examine, revise and correct the omitted property assessment list and duplicate, and on or before this date shall deliver to the collectors the corrected duplicates. (N.J.S.A. 54:4-63.17.)
- October 25.
(On or before.) **Added assessment tax bills to be mailed or delivered to taxpayers before this date:** The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for added assessments as soon as the added assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (N.J.S.A. 54:4-63.7.)

- October 25.
(Before.) **Omitted property assessment tax bills to be mailed or delivered to taxpayers before this date:** The collector shall begin the work of preparing and mailing or delivering tax bills to individuals for omitted property assessments as soon as the omitted assessment duplicate is delivered to him and shall complete said work at least one week before November 1. (N.J.S.A. 54:4-63.19.)
- November 1.
(Before.) **Review of state equalization table to be completed:** The state equalization table may be reviewed by the Division of Tax Appeals on complaint of any county, filed with it within 10 days after the table has been filed with it, or on its own motion. (Note: State equalization table is not filed with Division of Tax Appeals, although state abstract of rates is: See R. S. 54:1-34 and 35.) The review thereon shall be completed before November 1. (N.J.S.A. 54:2-38.)
- November 1. **Fourth installment of real and tangible personal property tax due:** (N.J.S.A. 54:4-66.)
- November 1. **Added assessment taxes payable:** Taxes assessed on property values included in added assessment lists are payable in full on this date and delinquent thereafter. (N.J.S.A. 54:4-63.8.)
- November 1. **Omitted property assessment taxes payable:** Taxes assessed upon omitted property shall be payable on the first day of November following the rendering of judgment of assessment by the county board of taxation; provided, such judgment be rendered before October first of that year. When the judgment of the county board of taxation is rendered subsequent to October first and prior to December 31, the taxes assessed upon omitted property shall be payable on the first day of November in the following year. After the date when such taxes become payable, if unpaid, they shall become delinquent. Any such taxes, if upon real property, shall become a lien upon the real property assessed, from January first of the year in which the judgment of the county board of taxation shall be rendered. (N.J.S.A. 54:4-63.20.)
- November 1.
(After.) **Collector to enforce collection of personal taxes:** The collector shall after the date when the last installment of the taxes for the year are due and delinquent (see R. S. 54:4-66) enforce the payment of all taxes on personal property and poll taxes by distress and sale of any goods and chattels of the delinquent in the state (N.J.S.A. 54:4-78), or by taking and delivery of the body of the delinquent to the sheriff or the jailer of the county, to be kept until payment be made—but there shall be no arrest or detention for default in payment of taxes on real estate. (N.J.S.A. 54:4-79.)
- November 1.
(On or before.) **The Director shall determine and classify all real property used for railroad purposes in this State:** The Director shall determine the true value as of the preceding January 1, of all Class II property used for railroad purposes in this State. (N.J.S.A. 54:4-29A-17.)

- November 15. **Fourth installment of county tax due county by each municipality:** The governing body of each municipality shall cause to be paid to the county treasurer, the fourth installment of county tax. (N.J.S.A. 54:4-74.)
- November 15. **County boards of taxation shall determine all appeals from assessed valuation:** The county boards of taxation shall hear and determine all appeals by taxpayers and taxing districts from assessed valuations on or before this date. (N.J.S.A. 54:3-26.)
- December 1.
(On or before.) **Appeals from added assessments to county board of taxation:** On or before this date appeals shall be filed with the county board of taxation from added assessments. (N.J.S.A. 54:4-63.11.)
- December 1.
(On or before.) **Appeals from omitted property assessments to Division of Tax Appeals, State Department of the Treasury:** Judgment of county board of taxation assessing omitted property for a particular year may be reviewed by the Division of Tax Appeals, provided, notice of appeal be filed with said division on or before the first day of December following the rendering of the judgment by the county board of taxation, or within three months from the time of rendering of such judgment, whichever date is later. (N.J.S.A. 54:4-63.23.)
- December 1. **Franchise and gross receipts taxes due municipalities (third payment):** One-third of the franchise and gross receipts taxes becomes payable to the municipalities on this date. (N.J.S.A. 54:30A-62.)
- December 1. **One-half of bank stock tax due and payable to county treasurer.** (N.J.S.A. 54:9-11.)
- December 1. **Class II Railroad property tax due and payable:** The full amount of the Class II property tax due and payable to the State Treasurer. (N.J.S.A. 54:29A-46.)
- December 10.
(On or before.) **State aid pursuant to railroad tax law payable to municipalities:** State aid pursuant to railroad tax law shall be paid to collector or other proper officer of each municipality entitled thereto by the State Treasurer, on warrant of the Director of the Division of Budget and Accounting. (P. L. 1966, c. 139, sec. 22; N.J.S.A. 54:29A-24.4.)
- December 15.
(Not later than.) **Delivery of statement to municipality concerning state aid payable in following year:** The commissioner (Director, Division of Taxation) shall deliver to each municipality entitled to State aid a statement of the State aid payable to such municipality for the following year. (P. L. 1966, c. 139, sec. 23; N.J.S.A. 54:29A-24.5.)

December 15.
(On or before.)

Taxpayers and taxing districts may appeal to the Division of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations: Any appellant who is dissatisfied with the judgment of the county board of taxation upon his appeal, may appeal from that judgment to the Division of Tax Appeals by filing a petition of appeal to the division, in manner and form to be by said division prescribed, and the division shall proceed summarily to hear and determine all such appeals and render its judgment thereon as soon as may be. (N.J.S.A. 54:2-39.)

December 31.
(Not later than.)
(On or before.)

Allowance of Veterans' Tax Deduction: Not later than December 31 of the tax year no application for a tax deduction shall be allowed by any assessor, collector or governing body after December 31 of the pretax year. (N.J.S.A. 54:4-8.13.)

Year following tax year:

January 2.

Appeals from added assessments to be heard by county board of taxation: The county board of taxation shall hear all appeals from added assessments within one month after the last day for filing appeals (December 1). (N.J.S.A. 54:4-63.11.)

January 10.
(Not later than.)

Appeals by taxing districts to Division of Tax Appeals on Table of Equalized Valuations for State School Aid: Appeals to the Division of Tax Appeals by taxing districts on Table of Equalized Valuations for State School Aid and any resulting revision must be completed by January 10 following the date of promulgation. (N.J.S.A. 54:1-35.4.)

January 15.
(On or before.)

Collector or assessor file with county board of taxation list of veterans' tax deduction: Collector or assessor of taxes shall submit to the county board of taxation a list of veterans' tax deductions which were granted during the previous year. (N.J.S.A. 54:4-8.14.)

February 2.

Appeals from added assessments to the Division of Tax Appeals: Appeals to the Division of Tax Appeals from judgments of the county boards of taxation on added assessments shall be made within one month from the date fixed for final decision of the county board of taxation (January 2). (N.J.S.A. 54:4-63.11.)

February 15.

State and county taxes on added assessments and omitted property assessments payable by municipality to county: On this date the municipality shall pay to the county an amount determined by multiplying the total amount of assessments in the added assessment list and omitted property assessment list for the previous year by the county and state rate for the preceding year, and such amount shall be for the use of the county. (N.J.S.A. 54:4-63.10; N.J.S.A. 54:4-63.22.)

March 1.
(On or before.)

Tax collector's statement of receipts, added, cancelled, abated and delinquent taxes to chief financial officer of taxing district: Tax collectors in all taxing districts shall file with the treasurer or chief financial officer of the taxing district and with the governing body thereof, a statement of his receipts during the preceding year, and of the amount of taxes added to the preceding year's assessment, taxes of the preceding year abated or cancelled and taxes of the preceding year remaining unpaid at the end of said year. (N.J.S.A. 54:4-91.)

March 1.

Disallowed senior citizens claim become personal liens: Senior citizen claimants granted tax deductions in prior years who fail to file "post-tax year statement" or received income in excess of \$5,000.00 shall be personally liable to the extent of the amount represented by the deduction granted. (N.J.S.A. 54:4-8.44a.)

May 1.
(On or before.)

Tax collector's statement of uncollectible tax assessments to governing body of taxing district: The tax collector shall file with the governing body of the taxing district a list in duplicate of delinquent taxes which he believes are not collectible by reason of fictitious, double or other palpably erroneous assessment or in the case of taxes on personal property, by reason of the removal, absence, death or insolvency of the taxpayer. (N.J.S.A. 54:4-91.1.)

June 30.
(On or before.)

Governing body of taxing district to cancel uncollectible tax assessments and release tax collector of duty of collecting same: Within 60 days of filing by tax collector of delinquent tax list, the governing body of the taxing district shall examine said list, by resolution cancel any tax which it is satisfied cannot be collected and release the tax collector of responsibility for collection thereof. (N.J.S.A. 54:4-91.2.)

July 1.
(After)

Sale of property to enforce delinquent tax lien: Taxes or municipal liens on real property, which remain in arrears on July 1, in the calendar year following the calendar year when the same became in arrears, shall be enforced by the collector by selling the property. (N.J.S.A. 54:5-19.)

LOCAL PROPERTY TAX CALENDAR

ASSESSOR

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January 15 (On or before.)	File list of Veterans Tax Deduction granted during prior year with county board of taxation	169
March 1 (On or before.)	Statement of receipts, added, canceled, abated and delinquent taxes to chief financial officer of taxing district	170
May 1 (On or before.)	Statement of uncollectible tax assessments to governing body of taxing district	170
July 1 (After.)	Sale of property to enforce delinquent tax lien	170

COUNTY BOARD

Year Previous to Tax Year.

April 1 (On or before.)	County Boards of Taxation to establish by resolution the percentage level of taxable value of real property	155
April 10 (Not later than.)	Secretaries of County Boards of Taxation to mail copy of resolution establishing percentage level of real property	156

Tax Year.

January 10 (On or before.)	Banks to file bank stock tax reports	160
January 25	Mail copy of equalization table to assessor and post copy at the courthouse	160
February 1	Meet to equalize assessments between taxing districts..	160
March 1 (On or before.)	School district to certify to County Board of Taxation amount appropriated for school purposes	161
March 1 (On or before.)	Bank stock tax to be determined	161
March 10 (Before.)	County Boards of Taxation to conclude hearings on equalization tables	161
March 10 (After.)	Send copy of equalization table to Director Division of Taxation, et al.	161
April 1 (On or before.)	Certify general tax rates	162
April 10 (On or before.)	Table of aggregates to be completed	162
April 13 (Before.)	Table of aggregates to be transmitted to the County Treasurer	162
May 1 (On or before.)	Completed duplicates to be delivered to collectors	162
Second Tuesday in July	Hearing before Director on State equalization table....	164
October 10 (On or before.)	Added assessment duplicates to be delivered to collec- tors	166
October 10 (On or before.)	Omitted property assessment list to be delivered to collectors	166
November 15	Determine all appeals from assessed valuation	168
December 1 (On or before.)	Appeals from added assessments to county board of taxation	168

Year Following Tax Year.

January 2	Appeals from Added Assessments heard by this date..	169
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DIVISION OF TAX APPEALS**Tax Year.**

September 10 (Before.)	Complete review of County equalization tables	165
November 1 (Before.)	Review of State equalization table to be completed	167
December 1 (On or before.)	Appeals from omitted property assessment to Division of Tax Appeals	168
December 15 (On or before.)	Taxpayers and taxing districts may appeal to the Divi- sion of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations ...	169

January 10 (Not later than.)	Year Following Tax Year. Reviews of objections to Table of Equalized Valuations for State School Aid to be completed	169
February 2	Appeals from Added Assessments	169

DIRECTOR OF TAXATION

Year Previous to Tax Year.

October 1	Listing date for tangible personal property used in business, October 1, 1967 for the tax year 1968	156
October 1	"Common Levels" for use in assessment of tangible personal property used in business determined and mailed (repealed for tax year 1968)	157
October 1 (On or before.)	Table of Equalized Valuations for State School Aid promulgated	165
October 1	Assessment of tangible personal property used in business for 1968	157
December 10 (On or before.)	Certifies to County Boards of Taxation true value of railroad property and any adjustments in base value in each municipality	158
December 15 (Not later than.)	Delivers statement to municipalities of amount of State Aid payable for following year	158

Tax Year.

January 1 (Prior to.)	Certification to municipalities of apportionment of Public Utility Property	159
March 15 (On or before.)	Reassessments to be certified to the county boards of taxation	162
May 6 (On or before.)	Certifies to municipal tax collectors the apportioned utility franchise tax	162
June 6 (On or before.)	Gross receipts tax certified to municipal collectors	163
Second Tuesday in July (10 days before.)	Prepare, mail and post State equalization table	164
Second Tuesday in July	Hearing before Director on State equalization table	164
Second Tuesday in July (After.)	State abstract of ratables to be completed and copies transmitted	164
August 25	State equalization table completed	165

MUNICIPALITY

Tax Year.

Third Monday in May (On or before.)	Taxpayers may file complaint for review of Director's valuations of railroad property	163
February 15	First installment of County Tax due county	161

February 15	Return due on tangible personal property used in business beginning February 15, 1968	151
February 15	First installment of State tax due on personal property used in business on February 15, 1968	161
First Monday in March (On or before.)	Apportionment of valuations may be appealed to Division of Tax Appeals	161
March 10 (Before.)	County boards of taxation to conclude hearings on equalization tables	161
April 1 (Before.)	Municipal and county budget requirements to be certified to county boards	162
May 15	Second installment of county tax due county by each municipality	163
August 15	Third installment of county tax due	165
August 15 (On or before.)	Taxpayers and taxing districts may appeal to the county board of taxation from assessed valuation	165
September 15	Second installment of business personalty tax due on September 15, 1968	165
October 11 (On or before.)	Appeals by taxing districts to Division of Tax Appeals on Table of Equalized Valuations for State School Aid must be filed within 10 days after the promulgation of the Table on or before October 1	165
November 1 (On or before.)	Determines and classifies real property used for railroad purposes in this State and determines true value as of preceding January 1 of Class II railroad property ..	167
November 15	Fourth installment of county tax due county by each municipality	168
December 1 (On or before.)	Appeals from added assessments to county board of taxation	168
December 1 (On or before.)	Appeals from omitted property assessments to Division of Tax Appeals, State Department of the Treasury..	168
December 10 (On or before.)	State Aid pursuant to railroad tax law payable to municipalities	168
December 15 (On or before.)	Taxpayers and taxing districts may appeal to the Division of Tax Appeals from judgments of the county boards of taxation regarding assessed valuations	169

Year Following Tax Year.

February 15	County taxes on added assessments and omitted property assessments payable	169
June 30 (On or before.)	Governing body of taxing district to cancel uncollectible tax assessments	170

MOTOR FUELS TAX

Next to the last business day of following month. (On or before.)	Distributors' reports: Distributors shall file report of number of gallons of fuel sold or used during preceding calendar month. (R. S. 54:39-27.)
First or last day of each month.	Distributors' inventories: Distributors shall take a physical inventory of fuels on hand on the first or last day of every calendar month. (R. S. 54:39-26.)
Next to the last business day of following month. (On or before.)	Tax payable: Motor fuel tax to be paid on fuel sold or used during preceding calendar month. (R. S. 54:39-27.)
No time prescribed.	Distributors' Special "A" and Special "B" licenses: Distributors' Special "A" and Special "B" licenses, issued without charge, shall remain in force until suspended or revoked for cause or otherwise cancelled. (R. S. 54:39-32.)
March 31.	Retail dealers', wholesale dealers' and transport "B" licenses: Expire on March 31 in each year. (R. S. 54:39-32.) Fee for retail dealer's license \$5; wholesale dealer's and transport licenses \$2. (R. S. 54:39-30, 31 and 41.)
Within 30 days after close of month of report.	Carriers of fuels: Shall, when requested by the Director, report deliveries of fuel in bulk within 30 days after the close of the month covered by the reports. (R. S. 54:39-38.)
Within five days from receipt of fuels.	Special "A" licensees: Shall file a report within five days from the receipt of the imported fuels, unless extended to 60 days by the Director. (R. S. 54:39-64(a).)
Fifteenth day of following month. (On or before.)	Special "B" licensees: Shall file a report of the number of gallons used or sold for use in N. J. during the preceding calendar month. (R. S. 54:39-64(b).)
Last business day of 6th month following purchase. (On or before.)	Refunds of tax on fuels used for refundable purposes: Applications for refunding of motor fuel taxes paid on fuels used as defined in R. S. 54:39-66 to be filed on or before the last business day of the sixth month following purchase. (R. S. 54:39-67.)
Within one year after payment.	Refunds of erroneous payments: Taxes collected erroneously may be refunded but a refund may be refused in case more than one year has elapsed from date the erroneous payment was made. (R. S. 54:39-29.)
One year after order or assessment.	Appeals: Orders and assessments may be appealed to the Division of Tax Appeals within one year from the date thereof. (R. S. 54:39-49.)

OUTDOOR ADVERTISING

March 15.
(On or before.)

Licenses: All licenses shall expire on March 31 following the date of issue and may be renewed for the ensuing year. All applications for renewal of licenses shall be filed with the Director on or prior to March 15 preceding their expiration. (c. 191, sec. 3, P. L. 1959.)

March 15.
(On or before.)

Permits: All permits and conditional permits shall expire on March 31 following the date of issue, and may be renewed for the ensuing year under the same terms and conditions of the original applications. All applications for renewal of permits or conditional permits shall be in writing on forms prescribed and furnished by the Director, which forms shall be filed with the Director not later than March 15 preceding their expiration date. (c. 191, sec. 7, P. L. 1959.)

PUBLIC UTILITY TAX

FRANCHISE AND GROSS RECEIPTS TAX

Year Preceding Year in Which Taxes Are Payable.

July 1.

Scheduled property and length of lines determined: A statement of scheduled property and length of lines as of this date is to be filed with the Director, Division of Taxation on or before September first. (P. L. 1940. c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:30A-55.)

September 1.
(On or before.)

Property return by utility: Each utility shall file scheduled property and mileage return with the Director, Division of Taxation on or before this date. (P. L. 1940, c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:30A-55.)

January 1.
(Prior to.)

Director shall apportion property valuations and certify to municipalities: The Director, Division of Taxation, shall establish the apportionment value of the scheduled property of each utility and certify the apportionment valuations to the municipalities in which the property is located. (P. L. 1940, c. 4, sec. 5; N.J.S.A. 54:30A-20; P. L. 1940, c. 5, sec. 8; N.J.S.A. 54:30A-56.)

Year in Which Taxes are Payable.

February 1.

Gross receipts report by utility: Each utility shall file a gross receipts report with the Director, Division of Taxation on or before this date, showing its gross receipts for preceding calendar year. (P. L. 1940. c. 4, sec. 4; P. L. 1941, c. 20, sec. 3; N.J.S.A. 54:30A-19; P. L. 1940, c. 5, sec. 7; P. L. 1941, c. 21, sec. 3; N.J.S.A. 54:30A-55.)

- First Monday in March.**
(On or before.)
- Apportionment of valuations may be appealed to Division of Tax Appeals:** Any municipality aggrieved by the Director's apportionment of valuations may appeal to the Division of Tax Appeals on or before this date. (P. L. 1940, c. 4, sec. 6; N.J.S.A. 54:30A-21; P. L. 1940, c. 5, sec. 9; N.J.S.A. 54:30A-57.)
- April 1.**
(On or before.)
- State excise tax computed:** The Director, Division of Taxation, shall compute the excise taxes payable to the State. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A-18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A-54.1.)
- April 6.**
(On or before.)
- The Director, Division of Taxation, to certify amount of excise taxes due to State:** Within five days after computing the excise taxes payable to the State the director shall certify such taxes to the respective taxpayers. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A-18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A-54.1.)
- May 1.**
(On or before.)
- Excise taxes payable to the State:** The excise taxes payable to the State are due on or before this date. (P. L. 1963, c. 41, sec. 6; N.J.S.A. 54:30A-18.1; P. L. 1963, c. 42, sec. 8; N.J.S.A. 54:30A-54.1.)
- May 1.**
(On or before.)
- Franchise tax computed and apportioned:** The Director, Division of Taxation, shall compute and apportion the franchise tax among the municipalities on or before this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 12; N.J.S.A. 54:30A-60.)
- May 6.**
(On or before.)
- Certification of apportioned franchise tax to municipal tax collectors:** Within five days after computing and apportioning the franchise tax the Director, Division of Taxation, shall certify the amounts of the apportioned franchise taxes to the collectors of the respective municipalities. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- May 6.**
(On or before.)
- The Director, Division of Taxation, to certify amount of franchise tax due to State:** The Director, Division of Taxation before this date shall certify the amount of the franchise tax due the State as reimbursement for its expenses in assessing and apportioning the same. (P. L. 1940, c. 4, sec. 8; N.J.S.A. 54:30A-23; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)
- May 11.**
(On or before.)
- Municipal collectors bill franchise taxes to utility companies:** Within five days of receipt of director's certification of apportionment of franchise taxes the collector of the municipality shall deliver a statement of the franchise tax due the municipality by the utility company. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

- June 1.
(Before.) **Gross receipts tax computed and apportioned:** The Director, Division of Taxation, shall compute and apportion the gross receipts tax among the municipalities on or before this date. (P. L. 1940, c. 5, sec. 13; P. L. 1941, c. 401, sec. 2; N.J.S.A. 54:30A-61.)
- June 5.
(On or before.) **Franchise taxes due municipalities (first payment):** One-third of the franchise tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director, Division of Taxation. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- June 5.
(On or before.) **Franchise taxes payable to the State:** The amount of franchise taxes due the State in payment of expenses is payable in full within 30 days after certification by the Director, Division of Taxation. (P. L. 1940, c. 4, sec. 8; N.J.S.A. 54:30A-23; P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)
- June 6.
(Before.) **Certification of apportioned gross receipts tax to municipal collectors:** Within five days after computing and apportioning the gross receipts tax the Director, Division of Taxation, shall certify the amounts of the apportioned gross receipts taxes to the collectors of the respective municipalities. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- June 6.
(Note 1.) **The Director, Division of Taxation, to certify amount of gross receipts tax due to State:** The Director, Division of Taxation, shall certify the amount of the gross receipts tax due the State as reimbursement for its expenses in assessing and apportioning the same. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)
- June 11.
(Before.) **Municipal collectors bill gross receipts taxes to utility companies:** Within five days of receipt of Director's certification of apportioned gross receipts taxes the collector of the municipality shall deliver a statement of the gross receipts tax due the municipality by the utility company. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- July 6.
(Before.) **Gross receipts tax due municipalities (first payment):** One-third of the gross receipts tax becomes payable to the municipalities within 30 days of the date of certification of the apportionment by the Director. (P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- July 6.
(Before.) **Gross receipts taxes payable to State:** The amount of gross receipts taxes due the State in payment of expenses is payable in full within thirty days after certification by the Director. (P. L. 1940, c. 5, sec. 11; N.J.S.A. 54:30A-59.)

- September 1. Franchise and gross receipts taxes due municipalities (second payment): One-third of the franchise and gross receipts tax becomes payable to the municipalities on this date. (P. L. 1940, c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)
- December 1. Franchise and gross receipts taxes due municipalities (third payment): One-third of the franchise and gross receipts tax becomes payable to the municipalities on this date. (P. L. 1940 c. 4, sec. 9; N.J.S.A. 54:30A-24; P. L. 1940, c. 5, sec. 14; N.J.S.A. 54:30A-62.)

RAILROAD TAX

Year Preceding Year in Which Taxes Are Payable

- January 1. Property valuations: Determined as of this date. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
- March 1.
(On or before.) Property report: Railroads shall make reports to the Director, Division of Taxation, of their property as it existed on January first, preceding. (P. L. 1941, c. 291, sec. 44a; P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A-44a; R. S. Cum. Supp. 54:29A-44a.)
- Second Monday
of June.
(On or before.) Reports of local assessors: Local assessors, if required to do so by the Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (P. L. 1941, c. 291, sec. 16; N.J.S.A. 54:29A-16; R. S. Cum. Supp. 54:29A-16.)
- November 1.
(On or before.) Valuations to be fixed: The Director, Division of Taxation, to determine true value of Class II property used for railroad purposes. (P. L. 1941, c. 291, sec. 17; P. L. 1942, c. 337, sec. 1; P. L. 1948, c. 40, sec. 8; P. L. 1952, c. 229, sec. 1; N.J.S.A. 54:29A-17; R. S. Cum. Supp. 54:29A-17.)
- November 10.
(Not later than.) Statement of valuations to taxpayer: The Director, Division of Taxation, shall deliver a detailed statement of Class II property valuations to each taxpayer. (P. L. 1966, c. 139, sec. 17; N.J.S.A. 54:29A-17.)
- December 1.
(Prior to.) Taxpayer may confer with Director concerning valuations: Any taxpayer may inspect the Director's valuations and confer with the Director concerning these valuations. (P. L. 1966, c. 139, sec. 6; N.J.S.A. 54:29A-18.1.)

- December 10.
(On or before.) **Certify changes in base value to county boards of taxation:** The Director, Division of Taxation, shall certify any changes in base value to the several county boards of taxation for use in determining equalized valuation for the succeeding year. (P. L. 1966, c. 139, sec. 24; N.J.S.A. 54:29A-24.6.)
- December 15.
(Not later than.) **Deliver statement of amount of State aid payable to each municipality for the following year:** The Director, Division of Taxation, shall deliver to each municipality entitled to State aid a statement of the amount of State aid payable for the following year. (P. L. 1966, c. 139, sec. 23; N.J.S.A. 54:29A-24.5.)
- December 15.
(Not later than.) **Deliver detailed statement of Class II property and property tax to taxpayers:** The Director, Division of Taxation, shall deliver to each taxpayer a detailed statement of the Class II property and the tax for the property for the following year. (P. L. 1966, c. 139, sec. 6; N.J.S.A. 54:29A-18.1.)
- December 15.
(After.) **Certify property tax to State Comptroller:** The Director, Division of Taxation, shall report and certify property tax assessments to the State Comptroller. (P. L. 1941, c. 291, sec. 22, as amended by P. L. 1966, c. 139, sec. 22; N.J.S.A. 54:29A-22.)

Year in Which Taxes Are Payable

- January 1. **Property tax lien date:** Taxes become a lien as of this date. (P. L. 1941, c. 291, sec. 54; N.J.S.A. 54:29A-54; R. S. Cum. Supp. 54:29A-54.)
- January 1. **Franchise tax lien date:** Taxes become a lien as of this date. (P. L. 1941, c. 291, sec. 54; N.J.S.A. 54:29A-54; R. S. Cum. Supp. 54:29A-54.)
- April 1.
(On or before.) **Operating income reports to be filed:** Railroads to make reports to the Director, Division of Taxation, showing their railway operating revenues of the preceding year, all deductions therefrom, and the net railway operating income remaining after such deductions. (P. L. 1941, c. 291, sec. 44b; as amended by P. L. 1942, c. 337, sec. 9; N.J.S.A. 54:29A-44b; R. S. Cum. Supp. 54:29A-44b.)
- Third Monday
of May.
(On or before.) **Appeal of property tax assessments to Division of Tax Appeals:** Appeals from property assessments may be filed with the Division of Tax Appeals on or before this date. (P. L. 1941, c. 291, sec. 31; as amended by P. L. 1942, c. 337, sec. 6; N.J.S.A. 54:29A-31; R. S. Cum. Supp. 54:29A-31, as amended by P. L. 1966, c. 139, secs. 13 and 21; N.J.S.A. 54:29A-24.3 and 54:29A-31.)

- Third Monday of May. **Division of Tax Appeals to fix date for hearing:** The Division of Tax Appeals to meet on this date to fix a time and place for hearing of appeals against property tax. (P. L. 1941, c. 291, sec. 33; as amended by P. L. 1942, c. 337, sec. 7; N.J.S.A. 54:29A-33; R. S. Cum. Supp. 54:29A-33.)
- June 1.
(On or before.) **Franchise tax assessment date.** The Director, Division of Taxation, shall compute and assess the franchise tax. (P. L. 1941, c. 291, sec. 20; as amended by P. L. 1942, c. 169, sec. 2; as amended by P. L. 1948, c. 40, sec. 7; N.J.S.A. 54:29A-15.)
- June 1.
(After.) **Franchise tax certified to the Director, Division of Budget and Accounting:** The Director, Division of Taxation, shall certify his franchise assessments and the statements thereof to the Director, Division of Budget and Accounting. (P. L. 1941, c. 291, sec. 22; as amended by P. L. 1966, c. 139, sec. 8; N.J.S.A. 54:29A-22.)
- June 10.
(On or before.) **Franchise tax bills to taxpayers:** The Director, Division of Taxation, shall certify the amount of franchise tax and the manner of computation thereof to each taxpayer within ten days after the completion of his assessment of franchise tax. (P. L. 1941, c. 291, sec. 21; P. L. 1942, c. 337, sec. 5; N.J.S.A. 54:29A-21; R. S. Cum. Supp. 54:29A-21.)
- June 15. **Due date franchise tax:** Franchise taxes are due and delinquent on this date. (P. L. 1941, c. 291, sec. 46; as amended by P. L. 1942, c. 115, sec. 1; P. L. 1948, c. 40, sec. 15; N.J.S.A. 54:29A-46; R. S. Cum. Supp. 54:29A-46.)
- First Tuesday of September.
(On or before.) **Appeals of franchise tax to Division of Tax Appeals:** Appeals from franchise assessments may be filed with the Division of Tax Appeals on or before this date. (P. L. 1941, c. 291, sec. 31; as amended by P. L. 1942, c. 337, sec. 6; as amended by P. L. 1966, c. 139, sec. 13; N.J.S.A. 54:29A-31.)
- First Tuesday of September. **Division of Tax Appeals to fix date for hearing:** The Division of Tax Appeals to meet on this date to fix a time and place for hearing of appeals against franchise tax. (P. L. 1941, c. 291, sec. 33; as amended by P. L. 1942, c. 337, sec. 7; N.J.S.A. 54:29A-33; R. S. Cum. Supp. 54:29A-33.)
- November 1.
(On or before.) **Hearings concluded:** The Division of Tax Appeals shall conclude its hearings of all appeals. (P. L. 1941, c. 291, sec. 34; as amended by P. L. 1942, c. 337, sec. 8; N.J.S.A. 54:29A-34; R. S. Cum. Supp. 54:29A-34.)
- November 5 to 10. **Determination by Division of Tax Appeals certified to the Director, Division of Taxation:** The Division of Tax Appeals shall between November fifth and November tenth certify its final determination of appeals to the Director, Division of Taxation, who shall forthwith certify all changes and corrections to the Director, Division of Budget and Accounting. (P. L. 1941, c. 291, secs. 34 and 35; as amended by P. L. 1942, c. 337, sec. 8; N.J.S.A. 54:29A-34 and 35; R. S. Cum. Supp. 54:29A-34 and 35.)

December 1.

Due date property tax: Property taxes are due and delinquent on this date. (P. L. 1941, c. 291, sec. 46; P. L. 1942, c. 115, sec. 1; P. L. 1948, c. 40, sec. 15; N.J.S.A. 54:29A-46; R. S. Cum. Supp. 54:29A-46.)

December 10.
(On or before.)

Payments of State aid shall be made: The State Treasurer shall pay State aid to collector or proper officer of each municipality entitled to State aid under railroad tax law. (P. L. 1966, c. 139, sec. 22; N.J.S.A. 54:29A-24.4.)

SALES TAX

28th day of
January, April,
July, and
October.
(On or before.)

Quarterly Returns: All vendors are required to file Quarterly Returns with the Sales Tax Bureau on or before the 28th day of January, April, July and October. Penalty for late payment is five percent of the tax due, plus interest at the rate of one percent of such tax per month excepting the final month after such return or tax was due.

28th day of each
of first two
months of each
quarter.
(On or before.)

Monthly Remittance Statement: A vendor whose sales and use tax liability for the first two months of a quarter exceeds \$100 per month must complete and forward to the Sales Tax Bureau the Monthly Remittance Statement for each of those two months, and he must remit the amount of his liability with each Monthly Remittance Statement. The balance of his quarterly liability must accompany the Quarterly Return.

DEPARTMENT OF THE TREASURY

DIVISION OF TAX APPEALS*

Anthony M. Lario, *Presiding Judge*, Camden.....Term Expires June 30, 1969

Paul E. Doherty, *Judge*, Jersey City.....Term Expires June 30, 1970

Carmine F. Savino, Jr., *Judge*, Lyndhurst.....Term Expires June 30, 1971

Charles W. Convery, *Judge*, Paterson.....Term Expires June 30, 1972

William C. Gotshalk, *Judge*, Camden.....Term Expires June 30, 1968

Harry A. Walsh, *Judge*, Trenton.....Term Expires June 30, 1968

Inez Stanziale, *Judge*, Newark.....Term Expires June 30, 1971

Kenneth D. McPherson, *Secretary*.

* The Division of Tax Appeals is a quasi-judicial or quasi-legislative board appointed by the Governor. It reviews judgments of county boards of taxation on appeals from local assessments and all other assessments levied by the State except transfer inheritance taxes. It also receives appeals from final County Equalization Tables and from the Director's Tables of Equalized Valuations used for the purpose of distributing school aid.

COUNTY BOARDS OF TAXATION

(With date of expiration of term)

ATLANTIC COUNTY BOARD OF TAXATION

President: Emanuel Hurst ('58), Mrs. Irene Popper ('60), Floyd M. Smith ('66).
Acting Secretary: Mrs. Jane Fedison, Guarantee Trust Building, Atlantic City, N. J. 08401.

BERGEN COUNTY BOARD OF TAXATION

President: Benjamin Green ('68), Robert J. Inglima ('72), Samuel P. Bartoletta ('69), Frank C. L. Merritt ('66), Arthur Minuskin ('72).
Secretary: Dante Leodori, Administrative Building, Hackensack, N. J. 07601.

BURLINGTON COUNTY BOARD OF TAXATION

President: Edwin L. Davis ('69), Walter D. Lamon, Jr. ('70), Harry F. Renwick ('68).
Secretary: Wilbur S. Lippincott, County Office Building, Mount Holly, N. J. 08060.

CAMDEN COUNTY BOARD OF TAXATION

President: John A. Borden ('68), M. Leroy Cobbin ('70), J. John Gasparre ('69).
Secretary: Edward J. Kelly, Court House, 11th Floor, Camden, N. J. 08101.

CAPE MAY COUNTY BOARD OF TAXATION

President: William J. Brown ('70), Henry Silling ('68), Paul F. McDonald ('69).
Secretary: Lawrence Berardelli, Jr., Court House Building, Cape May Court House, N. J. 08210.

CUMBERLAND COUNTY BOARD OF TAXATION

President: A. J. Fralinger ('69), Ralph A. Brandt ('68), Herbert Roselle, Jr. ('70).
Secretary: Keron D. Chance, Court House, Bridgeton, N. J. 08302.

ESSEX COUNTY BOARD OF TAXATION

President: Max Drill ('68), Herman Gering ('69), Joseph C. Glavin ('71), Francis A. Byrne ('72), Fred W. Federici, Jr. ('70).
Secretary: Joseph Solimine, 110 So. Grove St., East Orange, N. J. 07018.

GLOUCESTER COUNTY BOARD OF TAXATION

President: George J. Daminger ('70), Joseph Minotty ('68), Neil Dempsey ('69).
Secretary: Mrs. Vera Lutz, Court House, Woodbury, N. J. 08096.

HUDSON COUNTY BOARD OF TAXATION

President: John P. Botti ('69), John F. Wilkens ('63), Carl A. Ruhlmann ('65), John J. Barry ('72).
Secretary: David W. Nicoll, Hudson County Administration Building, 595 Newark Ave., Jersey City, N. J. 07306.

HUNTERDON COUNTY BOARD OF TAXATION

President: Mrs. Josephine K. Levergood ('68), William H. Kinney ('70), Clarence C. Blazure ('69).
Secretary: John J. Matthews, Hall of Records, Flemington, N. J. 08822.

MERCER COUNTY BOARD OF TAXATION

President: Mrs. Helen Stephan ('69), Joseph M. Pierson ('70), J. Russel Smith ('68).

Secretary: Anthony J. Panaro, Court House Annex, Trenton, N. J. 08608.

MIDDLESEX COUNTY BOARD OF TAXATION

President: William J. Harding ('69), John F. Fitzpatrick ('67), A. Clayton Hollender ('65).

Secretary: Frank M. Deiner, County Record Building, New Brunswick, N. J. 08901.

MONMOUTH COUNTY BOARD OF TAXATION

President: Paul J. Kiernan, Jr. ('69), Frederick Freibott ('70), Hugh B. Meehan ('68).

Secretary: John Ferruggiaro, Hall of Records, Freehold, N. J. 07728.

MORRIS COUNTY BOARD OF TAXATION

President: George Korpita, Jr. ('69), Abraham Bahooshian ('68), Arthur D. Krauser ('70).

Secretary: Fred C. McCoy, Court House, Morristown, N. J. 07960.

OCEAN COUNTY BOARD OF TAXATION

President: J. Irving Grant ('69), Mrs. Georgian Kolber ('70), Ruben D. Silverman ('68).

Secretary: J. Chester Holman, Court House, Toms River, N. J. 08753.

PASSAIC COUNTY BOARD OF TAXATION

President: Harry Kampelman ('70), Joseph Matzner ('68), Mrs. Helen C. Rodgers ('69).

Secretary: James J. Murner, Jr., Court House Annex, Paterson, N. J. 07501.

SALEM COUNTY BOARD OF TAXATION

President: Thomas H. Bowen ('69), Henry D. Young ('70), Herbert O. Wegner ('68).

Secretary: Leon C. Robbins, Court House, Salem, N. J. 08079.

SOMERSET COUNTY BOARD OF TAXATION

President: Angelo R. Soriano ('68), Frank E. MacDonald ('70), H. Edward Gabler ('69).

Secretary: Lewis J. Gray, County Administration Building, Somerville, N. J. 08876.

SUSSEX COUNTY BOARD OF TAXATION

President: Ralph N. Bull ('65), Jacob Blakeslee ('64), James Dobbins ('63).

Secretary: Benjamin Jager, County Park Building, Newton, N. J. 07860.

UNION COUNTY BOARD OF TAXATION

President: H. Roy Wheeler ('70), Roger S. Payne ('68), Thomas C. Mahon ('69).

Secretary: Maurice A. O'Keefe, 45 Rahway Ave., Elizabeth, N. J. 07202.

WARREN COUNTY BOARD OF TAXATION

President: Owen R. Lyons ('69), Lester J. Toth ('68), Nelson J. Becci ('70).

Secretary: Frederick G. Sundheim, Court House, Belvidere, N. J. 07823.

ASSESSORS AND COLLECTORS IN NEW JERSEY

1967

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Absecon City	Harry A. Sutton, Jr., Chm., Absecon ... E. V. Herrmann, Absecon	Mrs. Florence K. Cook, Absecon.
	Harvey T. Staake, Jr., Absecon	
Atlantic City	William G. Ferry, Pres., Atlantic City... Paul J. Longo, Atlantic City	John J. Sweeney, Atlantic City.
	Edmund J. Seidenburg, Atlantic City ..	
Brigantine City	William M. Cooper, Jr., Sec., Brigantine William Hipple, Brigantine	J. Edward Bridgehouse, Brigantine.
	R. Kenneth Gwaltney, Brigantine	
Buena Bor.	Francis J. Andrews, Landisville	Barth M. Castellari, Vineland.
Buena Vista Twp. ...	Cosmo Leone, Buena Vista	Peter Micheletti, Richland.
Corbin City	Romuald J. Kulesza, Woodbine	Mrs. Lillian G. Gandy, Woodbine.
Egg Harbor City ...	August F. Keiser, Sec., Egg Harbor City William H. Reeser, Pres., Egg Harbor City	August F. Keiser, Egg Harbor City.
	Louis W. Bauer, Vice-Pres., Egg Harbor City	
Egg Harbor Twp. ...	William F. Roeske, Chm., Cardiff	Bernard M. Murphy, Bargaintown.
	Archie C. Adams, Sec., Bargaintown ... Elbert B. Lee, Mays Landing	
Estell Manor City ...	Theodore W. Netolicka, Sec., Dorothy... John Wagner, Estell Manor	Fred W. Mitchell, Estell Manor.
	Joseph Nicolosi, Estell Manor	
Folsom Bor.	Joseph D. Ingemi, Hammonton	Mrs. Katharine Schmickel, Hammonton.
Galloway Twp.	Charles R. Braun, Cologne	John P. Dermanoski, Cologne.
Hamilton Twp.	Joseph J. Venuti, Mays Landing	Henry W. Denmead, Mays Landing.
Hammonton Town ..	Samuel J. Cappuccio, Pres., Hammonton Warren N. Murphy, Sec., Hammonton ...	George Elvins, Hammonton.
	Michael L. Ruberton, Hammonton	
Linwood City	Stanley Gandy, Pres., Linwood	Manville L. Robinson, Linwood.
	Lewis Shaw, Sec., Linwood	
	W. Emerson VanSant, Linwood	
Longport Bor.	Daniel J. McLaughlin, Longport	Daniel J. McLaughlin, Longport.
Margate City	Herbert M. Gaskill, Sec., Margate	G. Roland Brown, Margate.
	Jeffrey Wolf, Margate	
	John Murtland, Margate	
Mullica Twp.	Dorothea W. Arnold, Hammonton	Martin Decker, Elwood.
Northfield City	William J. Nunn, Jr., Sec., Northfield ... Frederick W. Mitchell, Northfield	Richard E. Squires, Northfield.
	Harry F. Waters, Northfield	
Pleasantville City ...	Harvey R. Gale, Pleasantville	Raymond B. Beckman, Jr., Pleasantville.
	Richard E. Squires, Northfield	
Port Republic City ..	Cornelius Garrison, Sr., Sec., Port Republic	Mrs. Sara E. Garrison, Port Republic.
	George F. Huntley, Vice-Pres., Port Republic	
Somers Point City ..	Charles J. Meskers, Sec., Somers Point... Walter J. Friedricks, Somers Point ...	Harry Smith, Somers Point.
	William S. Hartley, Somers Point	
Ventnor City	Ackley O. Elmer, II, Sec., Ventnor ... Gay Ginetli, Ventnor	Owen A. Kertland, Ventnor.
	Abram B. Zaubert, Ventnor	
Weymouth Twp. ...	Bernard Netolicka, Dorothy	Mrs. Amelia A. Messina, Belcoville.

ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allendale Bor.	Mrs. Annette Baum, Sec., Allendale	Helmuth C. Falcke, Allendale.
	Robert Cross, Allendale	
Alpine Bor.	Clarence A. Buechner, Act. Sec., Alpine	Mrs. Dorothy L. Lax, Alpine.
	Edward L. Berry, Alpine	
	Lucius W. Metz, Alpine	
Bergenfield Bor.	Mrs. Lois J. Mangold, Bergenfield	William E. Garrison, Bergenfield.
Bogota Bor.	Harry P. Northrop, Bogota	Mrs. Claire B. Ponzio, Bogota.
Carlstadt Bor.	Thomas Lawlor, Chm., Carlstadt	Stephen J. Barbire, Sr., Carlstadt.
	Francis X. Hickey, Sec., Carlstadt	
	William E. Dermody, Carlstadt	
Cliffside Park Bor. ..	Stanley Wyrzykowski, Cliffside Park	Vincent T. McKenna, Cliffside Park.
Closter Bor.	Harold E. Gill, Closter	William L. Murphy, Closter.
Cresskill Bor.	Alfred J. Schlegel, Cresskill	George W. Stanton, Cresskill.
Demarest Bor.	Peter M. Tintle, Demarest	Caesar P. Secchia, Demarest.
Dumont Bor.	Henry A. Giegold, Dumont	Frank A. Baldachino, Dumont.
East Paterson Bor...	Foster W. Periccioli, Sec., E. Paterson	Salvatore Spinato, E. Paterson.
	Aldino Lorenzi, E. Paterson	
	Harry Chiappelli, E. Paterson	
Englewood Cliffs Bor.	Robert Abramovitz, Englewood Cliffs	William Hoinash, Englewood Cliffs.
	Francis A. Deshusses, Acting Sec., Englewood Cliffs	
	Donald Wasserman, Englewood Cliffs	
Fair Lawn Bor.	Edward A. McKenna, Fair Lawn	Donald De Bruin, Fair Lawn.
Fairview Bor.	Carmine Pellechio, Sec., Fairview	Anthony M. Orecchio, Fairview.
	John La Marca, Fairview	
	Patrick DeSena, Fairview	
Fort Lee Bor.	William S. Hart, Fort Lee	Edward A. McDermott, Fort Lee.
Franklin Lakes Bor...	Otto K. Mutzberg, Franklin Lakes	Peter Piekema, Franklin Lakes.
Garfield City	Michael Cahayla, Garfield	Lewis S. Mallia, Garfield.
	Patrick Perno, Garfield	
	Vincent J. Spalluto, Garfield	
	Charles Benigno, Garfield	
	Joseph Balasa, Garfield	
Glen Rock Bor.	Harley W. Hesson, Jr., Glen Rock	Robert M. Janes, Glen Rock.
Hackensack City	Russel T. Wilson, Hackensack	Edythe W. Holzman, Hackensack.
Harrington Park Bor..	Robert L. Humphreys, Sr., Sec., Har- rington Park	Mrs. Edith D. Stockman, Harrington Park.
	Mario G. Bettega, Harrington Park	
	Kenneth E. Snyder, Harrington Park	
Hasbrouck Hts. Bor..	Joseph A. Cordo, Sec., Hasbrouck Heights	Miss Ada K. Stephens, Hasbrouck Hts.
	William F. Menten, Clk., Hasbrouck Hts. Kenneth V. Cantoli, Hasbrouck Heights	
Haworth Bor.	Clinton C. Simmons, Haworth	Mrs. Alma L. Shinn, Haworth.
Hillsdale Bor.	Edward A. Reis, Hillsdale	Edna S. Halloran, Hillsdale.
Hohokus Bor.	Arthur R. Conaty, Hohokus	Leon P. Kleist, Hohokus.
Leonia Bor.	Frank W. Bogert, Sec., Leonia	Mrs. L. Gwendolyn Shanno, Leonia.
	Joseph F. Corker, Leonia	
	Alfred O. Jaeckel, Clk., Leonia	
Little Ferry Bor. ...	Charles A. Ramsey, Sec., Little Ferry	Mrs. Mary N. Fairchild, Little Ferry.
	Frank Kurz, Little Ferry	
	Harry J. Kohring, Little Ferry	
Lodi Bor.	Anthony S. DeSomma, Sec., Lodi	Joseph P. Luna, Lodi.
	Joseph Berchichio, Lodi	
	Salvatore Banca, Lodi	

TAXING DISTRICT

ASSESSOR—P. O. ADDRESS

COLLECTOR—P. O. ADDRESS

Lyndhurst Twp.	Dominick A. Notte, Lyndhurst	Peter A. Grisafi, Lyndhurst.
Mahwah Twp.	Ernest Ponessa, Mahwah	Mrs. Elizabeth Heflin, Mahwah.
Maywood Bor.	Howard J. Shea, Sec., Maywood	} Harold C. Hotaling, Maywood.
	Gordon L. Matray, Maywood	
	William Layton, Jr., Maywood	
Midland Park Bor. ..	William Koehler, Midland Park.....	Thomas McKim, Midland Park.
Montvale Bor.	Mrs. Jane Seesselberg, Montvale	Mrs. Hazel M. Wermer, Montvale.
Moonachie Bor.	William Nagle, Sec., Moonachie	} Kenneth Izzo, Moonachie.
	Donald L. Coe, Moonachie	
	John J. Baldasti, Moonachie	
New Milford Bor. ..	Lawrence A. Hardy, Sec., New Milford ..	} Harold W. Kimble, New Milford.
	Joseph Toth, Sr., New Milford	
	Joseph D. Lee, New Milford	
N. Arlington Bor. ..	Frank P. Graham, North Arlington ...	Adam M. Szura, North Arlington.
Northvale Bor.	Robert Campora, Sec., Northvale	} Victor De Martini, Northvale.
	Frederick Albelli, Clk., Northvale	
	Anthony Magnani, Northvale.....	
Norwood Bor.	Robert A. McPherson, Norwood	Mrs. Dorothy Hesfernan, Norwood.
Oakland Bor.	Frank P. Bosnick, Sec., Oakland	} W. Bruce Knapp, Jr., Oakland.
	Carmen D. Marino, Oakland	
	James Van Delden, Oakland	
Old Tappan Bor.	Clifton Demarest, Jr., Old Tappan	John McKittrick, Old Tappan.
Oradell Bor.	Thomas E. D. Hardy, Oradell	Mrs. Helen M. Cullen, Oradell.
Palisades Park Bor. .	Harold F. Wrightington, Palisades Park.	Mrs. Amelia H. Hackett, Palisades Pk.
Paramus Bor.	Everett G. Manning, Paramus	Preston J. O'Toole, Paramus.
Park Ridge Bor.	George O. Kiessling, Park Ridge	John J. Healey, Park Ridge.
Ramsey Bor.	M. Richard Muti, Ramsey	Mrs. Dorothy L. DeBlock, Ramsey.
Ridgefield Bor.	Michael Denenberg, Ridgefield	Walter Pellacini, Ridgefield.
Ridgefield Park Boro.	John J. Howard, Ridgefield Park	Harold J. Jones, Ridgefield Park.
Ridgewood Twp.	Clarence N. Delgado, Ridgewood	Wayne P. Mitchell, Ridgewood.
River Edge Bor.	Joseph M. Lukowiak, River Edge	Edwin C. Herrick, River Edge.
River Vale Twp.	Irwin Sabin, Westwood	Joseph C. McIlveen, Westwood.
Rochelle Park Twp. .	Willibald R. Rebhahn, Sec., Rochelle	} John J. Barnitt, Rochelle Park.
	Park	
	Henry Dorrity, Rochelle Park	
	Harold W. Griffin, Rochelle Park.....	
Rockleigh Bor.	Otto Kinz, Rockleigh	Mrs. Harriet Duke, Rockleigh.
Rutherford Bor.	Andrew M. Rollins, Rutherford	} Frank Blakely, Rutherford.
	Seymour E. Consovoy, Rutherford	
Saddle Brook Twp. ..	Raymond F. Flood, Sec., Saddle Brook..	} Michael Rodak, Jr., Saddle Brook.
	John Sweeney, Saddle Brook	
	Charles J. Hofsaes, Saddle Brook	
Saddle River Bor. ..	Dr. Vincent J. Hubin, Saddle River ...	Mrs. Mary S. Curtis, Saddle River.
S. Hackensack Twp. .	Charles S. Picardi, Sec., S. Hackensack }	} Louis Rossi, South Hackensack.
	John Jannuzzi, South Hackensack	
	Leonard Perrelli, Sr., South Hackensack }	
Teaneck Twp.	Joseph B. Krupinski, Teaneck	William F. Hacker, Teaneck.
Tenafly Bor.	Mrs. Claire M. Young, Tenafly.....	Charles W. Syreen, Tenafly.
Teterboro Bor.	Leon Sitek, Teterboro.....	G. V. Anderson, Teterboro.
Upper Saddle River		
Bor.	Charles H. Nussear, Upper Saddle River	Mrs. Erna F. Ackerson, Upper Saddle River.
Waldwick Bor.	Raymond W. Westervelt, Waldwick ...	Mrs. Adeline M. Portsmore, Waldwick.
Wallington Bor.	Edward R. Stolarz, Wallington	Joseph E. Salko, Wallington.
Washington Twp. ...	Orfeo Cecarco, Washington	Paul Belfiore, Washington.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Westwood Bor.	Frank D. Russell, Westwood.....	Eugene F. Young, Westwood.
Woodcliff Lake Bor...	Paul Dattoli, Woodcliff Lake	Arthur G. Henke, Jr., Woodcliff Lake.
Wood-Ridge Bor. ...	Frank L. Porfido, Wood-Ridge	Clarence Mathe, Wood-Ridge.
Wyckoff Twp.	Frederick H. Mott, Wyckoff	Raymond B. Dorhout, Wyckoff.

ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bass River Twp.	William P. Maurer, New Gretna	Mrs. Elaine B. Allen, New Gretna.
Beverly City	E. Arthur Smith, Sec., Beverly	Frank C. Parsons, Beverly.
	Arthur L. Cooper, Beverly	
Bordentown City ...	Mrs. Marie S. Garrison, Sec., Borden- town	Mrs. Elizabeth L. Mackinnon, Bordentown.
	Thomas J. Burns, Bordentown	
	William R. Ryan, Bordentown.....	
Bordentown Twp. ...	Joseph Lawrence, Sec., Bordentown	Mrs. Ed. Thompson, Bordentown.
	Ronald J. Schwendt, Bordentown	
	Donald D. Vuolo, Bordentown	
Burlington City	M. Baird Applegate, Jr., Sec., Burling- ton	Thomas J. A. Morrissey, Burlington.
	George F. Broadbent, Sr., Burlington...	
	Armando DeFrancesco, Burlington	
Burlington Twp.	Joseph A. Montalto, Burlington	Mrs. Mary Denbo, Burlington.
Chesterfield Twp. ..	James Harvey, Trenton	Charles A. Parker, Trenton.
Cinnaminson Twp. ..	A. James Reeves, Palmyra.....	Joseph F. Hirshmillier, Riverton.
Delanco Twp.	A. Rowen Bright, Delanco	Harold R. Neville, Delanco.
Delran Twp.	George J. Scimeca, Jr., Sec., Riverside..	George B. Barton, Delran.
	August C. Leusner, Riverside	
Eastampton Twp. ...	Matthew S. Chudoba, Mt. Holly	George F. Whitman, Mount Holly.
Edgewater Pk. Twp..	Frederick C. Adams, Beverly	Louis H. Kite, Edgewater Park.
Evesham Twp.	Henry W. Haines, Marlton	Mrs. Ethel H. Dove, Marlton.
Fieldsboro Bor.	Vincent W. Sapp, Fieldsboro	Mrs. Frances Castner, Fieldsboro.
Florence Twp.	Angelo R. Buonanno, Florence	John Durham, Florence.
Hainesport Twp.	Frederick R. Reynolds, Sr., Mt. Holly..	Mrs. Doris K. Waldis, Hainesport.
Lumberton Twp.	Calvin F. Chase, Mt. Holly	Mrs. Shirley J. Cornelius, Lumberton.
Mansfield Twp.	William H. Pigott, Bordentown	Mrs. Margaret R. Girdon, Columbus.
Maple Shade Twp. ..	William S. Zeigler, Sec., Maple Shade..	Joseph C. Sheridan, Maple Shade.
	Warren E. Rueppel, Maple Shade	
	Joseph P. Ryan, Maple Shade	
Medford Twp.	Justus C. Brick, Medford	Daniel F. Smith, Medford.
Medford Lakes Bor...	Harry C. Rainey, Medford Lakes	John A. Weaver, Jr., Medford Lakes.
Moorestown Twp. ...	Walter W. Salmon, Moorestown	William W. Wyman, Moorestown.
Mt. Holly Twp.	George C. Thomulka, Mt. Holly	Robert L. Emmons, Mt. Holly.
Mt. Laurel Twp. ...	Franklin F. Childers, Moorestown	Mrs. Barbara F. Gngang, Mt. Holly.
New Hanover Twp...	Mrs. Mabel H. South, Cookstown	Mrs. Sally Rogaczewski, Cookstown.
N. Hanover Twp. ...	Percy T. Borden, Wrightstown.....	Mrs. Margaret B. Davis, Wrightstown.
Palmyra Bor.	William H. Evaul, Palmyra	Mr. Robert W. Donnahoo, Jr., Palmyra.
Pemberton Bor.	William T. Stead, Pemberton	Arthur C. Borden, Pemberton.
Pemberton Twp.	Earl D. Emmons, Pemberton	Ambrose Garber, Jr., Browns Mills.
Riverside Twp.	Chester J. Jankowski, Sec., Riverside ..	Michael F. Chiacchio, Riverside.
	Anthony F. Cicali, Riverside	
	Edward W. Snow, Jr., Riverside	
Riverton Bor.	Russel M. Bigelow, Riverton	Mrs. Anna May Whitelock, Riverton.
Shamong Twp.	Harold E. Bozearth, Vincentown	Bernard Milley, Vincentown.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Southampton Twp. ..	Mrs. Dorothy J. Best, Vincentown	Mrs. Mary Scott, Vincentown.
Springfield Twp.	F. Remer Shivers, Bordentown	John H. Webb, Mount Holly.
Tabernacle Twp.	Mrs. Dorothy Yates, Vincentown	Carmine C. Coppola, Jr., Vincentown.
Washington Twp. ...	Bertram M. Thomas, Chatsworth	William Walters, Egg Harbor.
Westampton Twp. ..	William C. Barnes, Rancocas	Walter W. Hancock, Burlington.
Willingboro Twp. ...	William G. Skelly, Willingboro	William J. Palmer, Willingboro.
Woodland Twp.	Alfred F. Schiess, Chatsworth	Mrs. Margaret Schiess, Chatsworth.
Wrightstown Bor. ...	Mrs. Marybelle Harris, Wrightstown ..	I. Haines Croshaw, Wrightstown.

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Audubon Bor.	Louis R. Kirby, Sec., Audubon	Roy D. Acaley, Audubon.
	Charles W. Arthur, Audubon	
	Elwood L. Bigler, Audubon	
Audubon Park Bor....	Mrs. Nellie Horan, Audubon Park	Thomas J. Moran, Audubon Park.
Barrington Bor.	Robert J. Hall, Sec., Barrington	Thomas M. Redanauer, Barrington.
	Joseph C. Coruzzi, Barrington	
	Earl J. Houseknecht, Barrington	
Bellmawr Bor.	Bronislaw Czapkewicz, Sec., Bellmawr ..	Mrs. J. Crouch, Bellmawr.
	Andrew J. Doyle, Bellmawr	
	Joseph Piduch, Bellmawr	
Berlin Bor.	Lewis P. Orchard, Berlin	Mrs. Frances T. Cartwright, Berlin.
Berlin Twp.	Renato Rolfi, West Berlin	Richard F. McCarthy, Berlin.
Brooklawn Bor.	William M. Hunt, Sec., Brooklawn	Joseph J. Cerrone, Brooklawn.
	Herman J. vander Straeten, Brooklawn ..	
	Richard S. Sheldon, Brooklawn	
Camden, City of ...	Patrick T. Corbett, Camden	Foster Meekins, Camden.
Cherry Hill Twp. ...	Harry A. Louderback, Cherry Hill	John J. Zarroli, Cherry Hill.
Chesilhurst Bor.	Kenneth S. Stokes, Chesilhurst	William R. Lancaster, Waterford.
Clementon Bor.	Roy Pratt, Sec., Clementon	Mrs. Kathryn Stiles, Clementon.
	Peter A. Valenti, Clementon	
	Alfred J. Zardus, Clementon	
Collingswood Bor. ...	Raymond F. Beck, Pres., Collingswood ..	Mrs. F. Adelaide Speer, Collingswood.
	Walter Young, Collingswood	
Gibbsboro Bor.	Willis S. Tinney, Jr., Gibbsboro	Mrs. Catherine Brushman, Gibbsboro.
Gloucester City	Luke S. McKenna, Sec., Gloucester City }	Francis J. Gorman, Gloucester City.
	Ernest E. Unger, Gloucester City	
	Bernard J. Gurick, Gloucester City	
Gloucester Twp. ...	William J. Davenport, Sec., Blackwood. }	Halsey Cade, Blackwood.
	Frank F. Simiriglia, Blackwood	
	Edward J. Tuszl, Blackwood	
Haddon Twp.	Raymond E. Hawk, Sec., Westmont ... }	Mrs. Eleanor Fox, Westmont.
	Elmer J. Morgan, Collingswood	
	Michael R. Scian, Collingswood	
Haddonfield Bor. ...	Wallace L. Root, Sec., Haddonfield ... }	Raymond Wheeler, Haddonfield.
	Charles H. Fisher, Haddonfield	
Haddon Heights Bor..	Carl W. Miller, Haddon Heights	Thomas J. Porter, Haddon Heights.
Hi-Nella Bor.	John H. Wilson, Jr., Hi-Nella	Earl W. Schilling, Hi-Nella.
Laurel Springs Bor..	Albert Stack, Jr., Laurel Springs	Charles A. Descamps, Laurel Springs.
Lawnside Bor.	William T. Lamb, Sec., Lawnside	Mrs. Mary Nelson, Lawnside.
Lindenwold Bor.	Nelson J. Shaw, Lindenwold	Mrs. Ann James, Lindenwold.
Magnolia Bor.	Peter Pilenas, Jr., Magnolia	Barbara Gorman, Magnolia.
	James L. Nack, Magnolia	
Merchantville Bor. ..	T. Carlyle Stephen, Merchantville.....	Ben F. Lerch, Merchantville.

TAXING DISTRICT

ASSESSOR—P. O. ADDRESS

COLLECTOR—P. O. ADDRESS

Mt. Ephraim Bor. ..	Matthew P. Powlowski, Sec., Mount Ephraim	} Mrs. Anne Y. Coglistter, Mt. Ephraim.
	Joseph A. Beach, Mt. Ephraim	
	Edward Stock, Mt. Ephraim	
Oaklyn Bor.	William E. Lovett, Sec., Oaklyn	} Mary A. Deering, Oaklyn.
	Howard D. Summerfield, Oaklyn	
	Peter V. Mancine, Oaklyn	
Pennsauken Twp. ...	Charles B. Crábiel, Sec., Pennsauken ..	} Miss Josie L. Fortiner, Pennsauken.
	Mrs. Margaret J. Potter, Pennsauken...	
	William R. Buffington, Pennsauken	
Pine Hill Bor.	Daniel E. Hughes, Sec., Pine Hill	} Mrs. Millie Mayer, Pine Hill.
	Vernon A. Rogers, Pine Hill	
	Melvin W. Heyworth, Pine Hill	
Pine Valley Bor.	Harry R. Fleming, Clementon.....	Harry R. Fleming, Clementon.
Runnemede Bor.	Ronald G. Aaronson, Sec., Runnemede..	} Robert W. Sperling, Runnemede.
	James A. Hogan, Runnemede	
	Thomas F. Beal, Runnemede	
Somerdale Bor.	Charles H. Haines, Somerdale	John H. White, Jr., Somerdale.
Stratford Bor.	Harvey E. Duus, Stratford	Miriam R. Grundlock, Stratford.
Tavistock Bor.	Thomas M. Redanauer, Barrington	Thomas M. Redanauer, Barrington.
Voorhees Twp.	Robert M. Sapio, Haddonfield	Mrs. Florence E. Brady, Kirkwood.
Waterford Twp.	Nicholas DePalma, Sec., Atco	} John Sikora, Atco.
	Albert B. Fischer, Atco	
	Frank Olivo, Atco	
Winslow Twp.	Robert J. Mauriello, Sec., Waterford ...	} Charles A. Mauriello, Waterford.
	William H. Issertell, Berlin	
	Neil H. Pastore, Elm	
Woodlynne Bor.	Charles H. McLaughlin, Woodlynne	Michael J. Wolf, Woodlynne.

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT

ASSESSOR—P. O. ADDRESS

COLLECTOR—P. O. ADDRESS

Avalon Bor.	Frank J. Dunn, Avalon	Harry Helms, Avalon.
Cape May City	John J. Stubbs, Cape May	Mrs. J. Hope Taylor, Cape May
Cape May Pt. Bor...	Clayton K. Shenk, Jr., Cape May Point	Mrs. Judith Netherwood, Cape May Pt.
Dennis Twp.	Walter W. Robinson, Dennisville	J. Loren Swagler, Dennisville.
Lower Twp.	Wilfred M. Swain, Cape May	Russell Taylor, Cape May.
Middle Twp.	Robert P. Hand, Cape May Court House	Floyd N. Doughty, Cape May Court House.
N. Wildwood City ..	Thomas E. Owens, North Wildwood ...}	} Leslie M. Truitt, North Wildwood.
	James O'Donnell, North Wildwood	
Ocean City	Wallace T. Kuhn, Ocean City	Kenneth E. Boland, Ocean City.
Sea Isle City	Harry W. Tracey, Jr., Sea Isle City ...	Mrs. Margaret B. Mazurie, Sea Isle City.
Stone Harbor Bor. ..	George E. Yeager, Stone Harbor	John G. Bucher, Stone Harbor.
Upper Twp.	William E. Pfander, Ocean City	Earl F. Griner, Tuckahoe.
W. Cape May Bor. ..	Harold Roop, West Cape May.....	Everitt V. Edsell, West Cape May.
W. Wildwood Bor...	Robert E. Merkel, West Wildwood	Mrs. Katherine Mayberry, West Wildwood.
Wildwood City	Bernard V. Switzer, Wildwood	Domenic Longobardi, Wildwood.
Wildwood Crest Bor..	James F. Dennison, Wildwood Crest ..	Mrs. Evelyn A. Klimesz, Wildwood Crest.
Woodbine Bor.	William Saduk, Woodbine	Mrs. Beatrice Lichow, Woodbine.

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bridgeton City	John E. Corliss, Bridgeton	Mrs. Jean Whyte, Bridgeton.
Commercial Twp. ..	G. William Horseman, Port Norris	Donald M. Taylor, Port Norris.
Deerfield Twp.	Thomas Brago, Rosenhayn	Joseph N. Bisconte, Rosenhayn.
Downe Twp.	Milton W. Miller, Newport	Seth D. Henderson, Newport.
Fairfield Twp.	Melvin Griner, Jr., Bridgeton	Frank Sabota, Bridgeton.
Greenwich Twp.	Seifert Lodge, Greenwich	Alvin W. Griffith, Bridgeton.
Hopewell Twp.	Edward S. Rider, Bridgeton	George W. Ottinger, Bridgeton.
Lawrence Twp.	Arthur Schafer, Cedarville	William Patitucci, Cedarville.
Maurice River Twp.	Edward Carlisle, Heislerville	Lynn F. Thompson, Dorchester.
Millville City	Meihale S. Lascarides, Millville	Conrad A. Waltman, Millville.
Shiloh Bor.	Daniel W. Davis, Shiloh.....	Mrs. Theresa D. Parvin, Shiloh.
Stow Creek Twp. ...	B. Frank Harris, Bridgeton.....	Bert B. Sheppard, Bridgeton.
Upper Deerfield Twp.	Leslie W. Johnson, Seabrook	Joseph T. Raymond, Seabrook.
Vineland City	Marriott G. Haines, Vineland	Alan Bernardini, Vineland.

ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Belleville Town	Peter A. Torre, Jr., Belleville	William J. Friel, Belleville.
Bloomfield Town ...	Francis X. Murray, Bloomfield	Horace Heaton, Bloomfield.
Caldwell Bor.	James A. Dougherty, Caldwell	George W. Van Der Decker, Caldwell.
Cedar Grove Twp. ..	George J. Fiore, Cedar Grove	Mrs. Jean Petersen, Cedar Grove.
East Orange City ...	Jack Okin, Acting Director of Property Taxation, East Orange	James J. Callahan, East Orange.
Essex Fells Bor. ...	Horace V. Terhune, Essex Fells	Edward M. South, Essex Fells.
Fairfield Bor.	Harold S. Courter, Acting Assessor, Fairfield	John Jorgensen, Fairfield.
Glen Ridge Bor.	Joseph O. Price, Glen Ridge	Stephen C. Berry, Glen Ridge.
Irvington Town ...	Joseph P. Galluzzi, Chm., Irvington ... } Peter Smith, Clk., Irvington	Richard Hildebrand, Irvington.
	Myron M. Leski, Irvington	
Livingston Twp. ...	Thomas B. Cannon, Jr., Livingston	Lawrence R. Traver, Livingston.
Maplewood Twp. ...	Charles J. Klein, Maplewood	Joseph W. Bonin, Maplewood.
Millburn Twp.	Sargent Dumper, Sec., Millburn	Milan H. Hartz, Millburn.
	Robert F. Marshall, Millburn	
	Bayard Stevens, Short Hills	
Montclair Town	Herbert M. Morris, Montclair	John C. Pearce, Montclair.
Newark City	Joseph A. D'Alessio, Newark	Ralph C. Caprio, Newark.
N. Caldwell Bor. ...	Harold R. Weber, Sec., N. Caldwell ... } Kenneth Ritscher, N. Caldwell	Charles Rollwagen, North Caldwell.
Nutley Town	Joseph F. Reilley, Nutley	
Orange City	Sol Solky, Orange	Sol Solky, Orange.
Roseland Bor.	William J. Varley, Roseland	Robert D. Bosworth, Roseland.
S. Orange Village ..	John J. Connolly, South Orange.....	Miss Anne K. Smith, South Orange.
Verona Bor.	James J. Donohue, Sec., Verona	Miss Claire P. Boyle, Verona.
	A. Leslie Hathaway, Verona	
	Edison A. Picklesimer, Verona	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
W. Caldwell Bor.	Ralph W. Todd, Sec., W. Caldwell Joseph Marziale, West Caldwell Henry Wefferling, Jr., W. Caldwell	Donald E. West, West Caldwell.
West Orange Town ..	John J. McNulty, West Orange Louis Lando, West Orange	Miss Nellie Magliola, West Orange.

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Clayton Bor.	Walter E. Benfer, Sec., Clayton Robert Checca, Clayton George F. Damminger, Clayton	Mrs. M. Adele Dennis, Clayton.
Deptford Twp.	Richard T. Rozzelle, Sec., Deptford Mrs. Iva B. Klock, Westville Grove Mr. John J. Novack, R. D. Westville ...	Mrs. Edna M. Matlack, Woodbury.
East Greenwich Twp..	Henry G. Nolte, Clarksboro	Mrs. Esther Hammond, Mickleton.
Elk Twp.	Charles P. Shimp, Sec., Monroeville ... Benjamin Wolfbrandt, Glassboro John J. Miller, Monroeville	Mrs. Louise N. Ziennker, Mullica Hill.
Franklin Twp.	Daniel Borelli, Franklinville	Alex Clemick, Franklinville.
Glassboro Bor.	Joseph Sivel, Sec., Glassboro Francis Flynn, Glassboro	Miss Florence E. Kline, Glassboro.
Greenwich Twp.	Frank P. Leone, Gibbstown	Mrs. Elizabeth J. Carfagno, Gibbstown.
Harrison Twp.	Kenneth Stretch, Mullica Hill	Harold A. Nichol, Mullica Hill.
Logan Twp.	Robert A. Glocker, Swedesboro	Mrs. Madeline Philipp, Bridgeport.
Mantua Twp.	Donald C. Rannels, Barnsboro	J. Franklin Freeze, Sewell.
Monroe Twp.	Walter B. Trout, Williamstown	Mrs. Helen Norwood, Act. Collector, Williamstown.
National Park Bor. ..	Mrs. Doris Rose, Sec., National Park .. Walter Scull, National Park John B. Roscoe, National Park	Mrs. Anna M. Ciani, National Park.
Newfield Bor.	George Dyer, Sec., Newfield	William Hopkins, Newfield.
Paulsboro Bor.	Edwin Davis, Newfield	Dominic Principe, Newfield
Pitman Bor.	Franklin T. Price, Sec., Paulsboro Robert Kinkade, Paulsboro Harry J. Whitlam, Paulsboro	Vera Bender, Paulsboro.
South Harrison Twp..	Earl S. Curry, Sec., Pitman	William C. Hall, Pitman.
Swedesboro Bor.	Frank O. Hancock, Pitman	Clinton M. Kandle, Jr., Pitman
Washington Twp.	Harvey Skinner, Mullica Hill	William Pettit, Harrisonville.
Wenonah Bor.	Mrs. Catherine Wilbraham, Swedesboro ..	Harry E. Dupper, Jr., Swedesboro.
West Deptford Twp..	T. Russell McClure, Sec., Sewell William E. Keyser, Blackwood	Franklin G. Atkinson, Sewell.
Westville Bor.	James I. Cobbin, Sewell	Charles A. Holdstein, Sec., Wenonah .. Philip J. Schuler, Wenonah
Woodbury City	James F. Danser, Wenonah	Mrs. Alberta Sargent, Wenonah.
Woodbury Heights Bor.	H. Adelbert Moore, Jr., West Deptford ..	Mrs. Margaret D. Finan, Thorofare.
Woolwich Twp.	John A. Barlow, Westville	E. Millard Pallante, Westville.
	Richard A. Dann, Woodbury	H. C. Moffett, Woodbury.
	Harry W. Elton, Sec., Woodbury Heights .. Gilbert B. Pultz, Woodbury Heights Frank Rizzo, Jr., Woodbury Heights ...	Francis J. Gaudet, Woodbury Heights.
	William Schoener, Swedesboro	Willard Mattson, Swedesboro.

ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bayonne City	Myron H. Solonyuka, Bayonne	Joseph A. Scarano, Bayonne.
East Newark Bor. ..	Henry Michaliszyn, East Newark	Stanley L. Rimgail, East Newark.
Guttenberg Town	Cyril W. Cade, Guttenberg.....	Frank J. Barre, Guttenberg.
Harrison Town	Gregory J. Castano, Harrison	Joseph G. Jones, Harrison.
Hoboken City	Dominick J. Spinetto, Chm., Hoboken ..	} Miss Ann Cahill, Hoboken.
	Andrew P. McGuire, Hoboken	
	Woodrow S. Monte, Hoboken	
Jersey City	Lawrence J. Camisa, Jersey City	Francis X. Beirne, Jersey City.
Kearny Town	John J. Bevins, Chm., Kearny	} Daniel L. Furphy, Kearny.
	Albert A. Garofalo, Kearny	
	George J. McLaughlin, Kearny	
North Bergen Twp...	Joseph Rubenstein, Sec., North Bergen ..	} Philip Avia, North Bergen.
	George Burger, Jr., Chm., North Bergen ..	
Secaucus Town	George Schaeffer, Sec., Secaucus	} Howard W. Barker, Secaucus.
	Edward Suckiel, Secaucus	
	Anthony J. Clisura, Secaucus	
Union City	Bernard Scacchetti, Chm., Union City ..	} Robert W. Thorne, Union City.
	E. Philip Yandolino, Union City	
	Richard W. Snyder, Union City	
Weehawken Twp. ...	Mrs. Mae F. Introcaso, Chm., Wee-	} Mrs. Amelia R. Zensinger, Weehawken.
	hawken	
	John Kazenski, Weehawken	
	William Postman, Weehawken	
West New York Town	Vincent P. Truncellito, Chm., West	} Bernard J. McDonald, West New York.
	New York	
	Robert J. Cowan, West New York.....	
	Richard L. Finch, West New York	

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alexandria Twp.	Markey Osmun, Milford	Mrs. Mary F. Smith, Milford.
Bethlehem Twp.	Earl O. Pierner, Hampton	William G. Dervin, Asbury.
Bloomsbury Bor.	Brian H. Richardson, Bloomsbury	Harry E. Stopp, Sr., Bloomsbury.
Califon Bor.	Vincent J. Maguire, Califon	Herbert H. Scheffer, Jr., Califon.
Clinton Town	Frederick G. Wille, Clinton	Arthur A. Kraeuter, Clinton.
Clinton Twp.	Frank F. Jones, Annandale	Mrs. Cora Mae Coss, Annandale.
Delaware Twp.	Leland P. Harbourt, Jr., Rosemont ...	Vincent Abraitys, Sergeantsville.
East Amwell Twp. ..	William Feiss, Ringoes	Mrs. Beatrice Aten, Ringoes.
Flemington Bor.	Alfred R. Dorf, Flemington	Mrs. Helen H. Opdyke, Flemington.
Franklin Twp.	Reynier V. Jones, Pittstown	Henry Winecker, Pittstown.
Frenchtown Bor.	Leon A. Park, Frenchtown	W. Howard Godley, Frenchtown.
Glen Gardner Bor. ...	Morris L. Wright, Glen Gardner	Mrs. Flora Schemm, Glen Gardner.
Hampton Bor.	Robert L. Bogart, Hampton	Robert C. Smith, Hampton.
High Bridge Bor. ...	Henry F. Weigand, High Bridge	Robert H. Philhower, High Bridge.
Holland Twp.	Robert E. Phillips, Milford	William F. Case, Milford.
Kingwood Twp.	Joseph E. Gessner, Stockton	Frank J. Dalrymple, Frenchtown.
Lambertville City ...	Harold M. Dorrell, Lambertville	Miss Mary E. Sheridan, Lambertville.
Lebanon Bor.	Richard R. Sammis, Lebanon	Kenneth H. Sentz, Lebanon.
Lebanon Twp.	Lester C. Apgar, Glen Gardner	Mrs. Pauline B. Smith, Glen Gardner.
Milford Bor.	Frederick Buck, Milford	Charles F. Mayes, Milford.
Raritan Twp.	Harold B. Everitt, Flemington	John E. Tine, Jr., Flemington.
Readington Twp. ...	Norman A. Stevens, Whitehouse Station	Albert L. Hagen, Flemington.
Stockton Bor.	J. Fred Mohr, Stockton	Raymond B. Mason, Stockton.
Tewksbury Twp.	Henry H. Barlow, Califon	Joseph C. Farley, Lebanon.
Union Twp.	Chester S. Poniatowski, Pattenburg....	Robert Gyuro, Pittstown.
West Amwell Twp...	W. Alfred Wooden, Sr., Lambertville ..	Mrs. Mildred E. Lambert, Lambertville.

ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
East Windsor Twp.	Raymond I. Ellis, Hightstown	Maurice W. Croshaw, Hightstown.
Ewing Twp.	Charles Drotar, Jr., Chm., Trenton H. Edward Klenk, Trenton Frederick G. Kraft, Trenton	Earl K. Allen, Trenton.
Hamilton Twp.	H. Randolph Brokaw, Trenton	John S. Bernath, Jr., Trenton.
Hightstown Bor.	Mrs. Adelaide H. Mitchell, Hightstown.	Miss Edith V. Erving, Hightstown.
Hopewell Bor.	Samuel K. Hunt, Hopewell	Mrs. Ruth E. Carver, Hopewell.
Hopewell Twp.	Carlton E. Force, Titusville	Donald Burd, Titusville.
Lawrence Twp.	Joseph H. Martin, Lawrenceville	Thomas R. Kalisch, Lawrenceville.
Pennington Bor.	Norman P. Friedley, Pennington.	Frank L. Warren, Pennington.
Princeton Bor.	Edward G. Warren, Princeton	Mrs. Marie B. Coan, Princeton.
Princeton Twp.	Stuart Robson, Princeton	David S. Thompson, Princeton.
Trenton City	Anthony R. Russo, Trenton	Mrs. Emily G. Massara, Trenton.
Washington Twp.	Edward Delzell, Windsor	Mrs. Marjorie M. Tindall, Windsor.
West Windsor Twp.	Mrs. Alice L. Caples, Princeton Junction	Mrs. Ruth M. Flock, Dutch Neck.

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Carteret Bor.	Thomas C. Milik, Carteret	Alexander Comba, Carteret.
Cranbury Twp.	Asa Mowrey, Cranbury Richard M. Scott, Cranbury Robert S. Barlow, Jr., Cranbury	Mrs. Gertrude H. Danser, Cranbury.
Dunellen Bor.	Dennis F. Conlon, Dunellen	Mrs. Mary D. Fisher, Dunellen.
East Brunswick Twp.	Robert E. Ebert, East Brunswick	Melvin Worth, East Brunswick.
Edison Twp.	John W. Mooney, Nixon	Richard F. Knudson, Edison.
Helmetta Bor.	Walter K. Krenzel, Helmetta	Mrs. Margaret J. Wilson, Helmetta.
Highland Park Bor.	John Rizzo, Sec., Highland Park Harold M. Bruskin, Highland Park Anthony J. Billings, Highland Park	Bernard Hartz, Highland Park.
Jamesburg Bor.	Carmen C. Pirre, Jamesburg	Frank Jawidzik, Jamesburg.
Madison Twp.	George Fiore, Old Bridge	Irving Lederman, Old Bridge.
Metuchen Bor.	Thomas J. Patten, Sec., Metuchen Walter C. Letson, Metuchen Joseph P. Marra, Metuchen	Harold I. Meyers, Metuchen.
Middlesex Bor.	Mrs. Angela Szymanski, Middlesex	Justin Shearn, Middlesex.
Milltown Bor.	James C. Wickers, Milltown	William E. Duncan, Milltown.
Monroe Twp.	Thomas R. Lawrence, Jamesburg	Mrs. Josephine Rosnick, Cranbury.
New Brunswick City.	Louis Schick, New Brunswick	Elizabeth S. Ewing, New Brunswick.
North Brunswick Twp.	Charles A. Kern, North Brunswick	Mrs. Caroline Christ, North Brunswick.
Perth Amboy City	Albert J. Cerulo, Perth Amboy John B. Dyke, Perth Amboy James Goumas, Perth Amboy	Francis W. Kenny, Perth Amboy.
Piscataway Twp.	William F. Holdsworth, Piscataway Harold R. Fitzgerald, Piscataway Courtney Powell, Piscataway	William Shelley, Piscataway.
Plainsboro Twp.	J. R. Britton, Plainsboro	J. Edwin Wilson, Plainsboro.
Sayreville Bor.	John H. Kolb, Sayreville	Miss Celia J. Wrobel, Sayreville.
South Amboy City	John A. Coan, Sec., South Amboy Joseph Noble, South Amboy John J. Sharo, South Amboy	Mrs. Mary Wenzel, South Amboy.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
South Brunswick Twp.	Edgar V. Renk, Monmouth Junction....	Joseph E. Rauch, Monmouth Junction.
South Plainfield Bor.	George J. Linger, Sec., South Plainfield Joseph J. Puha, South Plainfield Irving Babes, South Plainfield	John A. Bori, South Plainfield.
South River Bor.	...Carl J. Alongi, Jr., South River	
Spotswood Bor.	.....Matthew W. Costello, Spotswood	
Woodbridge Twp.	...John J. Samons, Port Reading	Harold J. Mullin, Woodbridge.

ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allenhurst Bor.	.....Donald E. Haight, Allenhurst	Donald E. Haight, Allenhurst.
Allentown Bor.	.....John W. Havens, Allentown	H. Marie Davison, Allentown.
Asbury Park City	...Samuel Befarah, Jr., Asbury Park	Harvey P. Herbert, Asbury Park.
Atlantic Highlands Bor.	.....William J. Griffin, Atlantic Highlands..	Mrs. Jessamine Barker, Atlantic High- lands.
Avon-by-the-Sea Bor.	Charles Braumhall, Avon	Albert R. Dorn, Avon-by-the-Sea.
Belmar Bor.	.....Harry Goldwyn, Belmar	Donald F. Matthews, Belmar.
Bradley Beach Bor.	...John J. Dougherty, Bradley Beach	Mrs. Muriel Adams, Bradley Beach.
Brielle Bor.	.....Reginald N. Pearce, Brielle	John J. Fairbanks, Brielle.
Colts Neck Twp.	...Vincent Costigan, Colts Neck	Mrs. Anne Wylie, Colts Neck.
Deal Bor.	.....Benjamin P. Lissner, Jr., Sec., Allenhurst	John F. P. Kelly, Deal.
	Robert M. Drasin, Deal	
	Julius Vinik, Chm., Deal	
Eatontown Bor.	.....Harry S. Rowland, Sr., Eatontown Edward H. Emmons, Eatontown	Mrs. Elsie A. Demarest, Eatontown.
	Theodore McGinness, Eatontown	
Englishtown Bor.	...Albert W. Dey, Englishtown	R. B. Van Derhoef, Sr., Englishtown.
Fair Haven Bor.	...W. Raymond Van Horn, Fair Haven ..	Melvin Stout, Fair Haven.
Farmingdale Bor.	...Harry Hulsart, Farmingdale	Mrs. Marguerite Cusson, Farmingdale.
Freehold Bor.	.....Fred Quinn, Freehold	Myron M. Van Derveer, Freehold.
Freehold Twp.	.....Alfred J. Parenteau, Freehold	Robert Ferrell, Freehold.
Highlands Bor.	.....Albert Emery, Highlands	Herbert Hartsgrove, Highlands.
Holmdel Twp.	.....John H. Mount, Holmdel	Mrs. Frances Stilwell, Holmdel.
Howell Twp.	.....Fred R. Wittenberg, Jr., Farmingdale..	Mrs. Hedda Barkalow, Farmingdale.
Interlaken Bor.	.....Hugh S. Grieco, Interlaken	Mrs. Cecelia M. Tompkins, Interlaken.
Keansburg Bor.	.....Frederick W. Kalkhof, Keansburg	Mrs. Genevieve Bowden, Keansburg.
Keyport Bor.	.....Leo Brown, Keyport	Everett S. Poling, Keyport.
Little Silver Bor.	..Charles M. Sullivan, Little Silver	Calvin A. Rowe, Little Silver.
Loch Arbour Village.	Leo J. Seidler, Loch Arbour	Mrs. Helen Pines, Allenhurst.
	Peter R. Kuehne, Allenhurst	
Long Branch City	...William Stender, Long Branch	Frank J. Quirk, Long Branch.
Manalapan Twp.	....Anthony J. Arbach, Englishtown	Margaret Weber, Tennent.
Manasquan Bor.	.....Theodore C. Miller, Sec., Manasquan .. Harvey M. Bush, Manasquan	J. H. Williams, Manasquan.
	Alfred L. DeBow, Manasquan	
Marlboro Twp.	.....Roy Walter Johansen, Marlboro	Mrs. Tillie Hills, Marlboro.
	George A. Wendel, Marlboro	
	Joseph La Mura, Jr., Marlboro	
Matawan Bor.	.....Henry Ellis, Matawan	Mrs. Mary M. Geran, Matawan.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Matawan Twp.	Allen V. Trauben, Matawan	Mrs. Pauline K. Behr, Matawan.
Middletown Twp. ...	John T. Lawley, Middletown	Herbert E. Bradshaw, Middletown.
Millstone Twp.	Edward C. Noller, Cream Ridge	David H. Baird, Cream Ridge.
Monmouth Beach Bor.	Roy H. Olsen, Monmouth Beach	Raymond M. Tierney, Monmouth Beach.
Neptune Twp.	William C. Hogan, Neptune	Harold A. Smith, Neptune.
Neptune City Bor. ..	F. Leroy Garrabrant, Jr., Neptune City	Harold J. Rowland, Neptune City.
New Shrewsbury Bor..	Mrs. Sheila C. O'Keefe, New Shrewsbury	Mrs. Ruth B. Crawford, New Shrewsbury.
Ocean Twp.	Mrs. Florence E. Moor, Oakhurst	Martin L. Bailey, Oakhurst.
Oceanport Bor.	Ernest G. Hoffman, Sec., Oceanport ... } Miles Abernathy, Oceanport	George C. D. Hurley, Jr., Oceanport.
Raritan Twp.	Michael R. Brennan, Hazlet	Robert R. Brady, Hazlet.
Red Bank Bor.	Edwin O. Lomerson, Red Bank	Albert T. MacDonald, Red Bank.
Roosevelt Bor.	Mrs. Jeanette Koffler, Roosevelt	Mrs. Louise Prezant, Roosevelt.
Rumson Bor.	John W. Carton, Jr., Rumson	Mrs. Irene C. Posey, Rumson.
Sea Bright Bor.	Mrs. Evelyn I. Kurta, Sea Bright	Mary Larson, Sea Bright.
Sea Girt Bor.	Lester S. Naylor, Sec., Sea Girt	} Mrs. Helen B. Brash, Sea Girt.
	Henry J. Kupiec, Sea Girt	
	Rudolph F. Schreitmueller, Sea Girt ... }	
Shrewsbury Bor.	Bernard J. Marx, Shrewsbury	Mrs. Isabel R. Parker, Shrewsbury.
Shrewsbury Twp. ...	Mrs. Anne C. Switek, Eatontown	Mrs. Anne C. Switek, Eatontown.
South Belmar Bor. ..	Mrs. Rose Tomkiel, South Belmar	Mrs. Claire M. Haggerty, So. Belmar.
Spring Lake Bor. ...	Benjamin G. Patterson, Spring Lake....	Marvin Megill, Spring Lake.
Spring Lake Heights Bor.	Charles W. Riley, Spring Lake Heights.	Mrs. Ida E. Beebe, Spring Lake Heights.
Union Beach Bor. ...	George R. Ross, Union Beach	Mrs. Greta Barker, Union Beach.
Upper Freehold Twp..	John C. Field, Allentown	Charles S. Bullock, Allentown.
Wall Twp.	Joseph A. Montana, Wall	Mrs. Bertha Doey, Wall.
West Long Branch Bor.	F. Donald Squillante, Sec., West Long Branch	} Miss Frances L. Townsend, West Long Branch.
	Leo C. Bizzarro, Chm., West Long Branch	
	Richard J. Cavalier, West Long Branch	

ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Boonton, Town	Louis C. Pisacane, Sec., Boonton	} Robert L. Wahrenbrook, Boonton.
	Arthur J. Higgins, Boonton	
	Walter A. Peterson, Boonton	
Boonton Twp.	Homer L. Stickle, Boonton	Mrs. Mary Rusnack, Boonton.
Butler Bor.	Richard Aeby, Sec., Butler	} William H. Meier, Butler.
	Floyd V. Decker, Butler	
	William Gormley, Butler	
Chatham Bor.	Kenneth J. Hume, Sec., Chatham	} John H. Mowen, Chatham.
	William B. Lorf, Chatham	
	Robert G. Huntington, Jr., Chatham ... }	
Chatham Twp.	Mrs. Millicent Underwood, Chatham ..	E. A. Alpaugh, Chatham.
Chester Bor.	Charles A. Williamson, Chester	Harold Waters, Chester.
Chester Twp.	Peyton W. Rochelle, Chester	Richard E. Shotwell, Chester.
Denville Twp.	John F. Hogan, Denville	Robert W. Gantert, Denville.
Dover Town	Russell C. Anderson, Dover	Marion Trutt, Dover.
East Hanover Twp..	Arthur W. Caccia, Sec., Hanover	} Dayton M. Darlington, Hanover.
	Roswell N. Hait, Hanover	
	Gordon W. Gould, Hanover	

TAXING DISTRICT

ASSESSOR—P. O. ADDRESS

COLLECTOR—P. O. ADDRESS

Florham Park Bor.	Hugh E. McKenna, Sec., Florham Park Alfred E. Vreeland, Chm., Florham Park John R. Massarano, Florham Park	Mrs. Helen Scanlan, Florham Park.
Hanover Twp.	Ralph T. Meloro, IV, Sec., Whippany Robert B. Newell, Whippany Andrew Woytas, Whippany	Louis B. Dombroski, Whippany.
Harding Twp.	William A. Thompson, Madison	Mrs. Florence V. Young, New Vernon.
Jefferson Twp.	Howard G. Buesing, Lake Hopatcong	Margaret B. Knoth, Lake Hopatcong.
Kinnelon Bor.	Edward Nevius, Sec., Kinnelon John H. Bott, Kinnelon Richard F. Lummer, Kinnelon	Lois T. Charles, Kinnelon.
Lincoln Park Bor.	Harold C. Krulder, Jr., Sec., Lincoln Park George Luer, Lincoln Park Philip Schneider, Lincoln Park	George E. Newton, Lincoln Park.
Madison Bor.	John E. Meyers, Sec., Madison William I. Bate, Jr., Madison Carl Fruehling, Madison	Mrs. Myra A. Aindow, Madison.
Mendham Bor.	Harold W. Traudt, Mendham	John J. Moeri, Mendham.
Mendham Twp.	Thor B. Gustafson, Brookside	Sanford C. Fleury, Brookside.
Mine Hill Twp.	John F. Gaynor, Dover	Mrs. Emma Stuchlik, Mine Hill.
Montville Twp.	Ernest Hawsworth, Pine Brook	Marjorie Witty, Montville.
Morris Twp.	Charles E. Wickliffe, Sec., Morristown Charles E. Dabinett, Morristown Keith M. Quimby, Morristown	Harold E. Saunders, Jr., Convent.
Morris Plains Bor.	Kenneth K. Gorry, Sec., Morris Plains Charles J. Smith, Morris Plains	Arthur A. Olin, Morris Plains.
Morristown, Town	Sidney E. Margolin, Chm., Morristown John P. Koyce, Morristown Ralph A. D'Olivo, Morristown	William R. Mullen, Morristown.
Mountain Lakes Bor.	Mrs. Lyola M. Shafer, Mountain Lakes	Wm. J. Robinson, Mountain Lakes.
Mt. Arlington Bor.	Frank A. Menne, Sec., Ledgewood William Lawrence Pierre, Mt. Arlington	Mrs. Laura D. Speaker, Mt. Arlington.
Mt. Olive Twp.	John C. Bartholomae, Sec., Budd Lake Nelson Walters, Flanders Barney Gorman, Budd Lake	Mrs. Mary A. Hopler, Budd Lake.
Netcong Bor.	Augustine A. Amendola, Netcong	Joseph S. Gladys, Netcong.
Parsippany-Troy Hills Twp.	Charles W. Fouquet, Parsippany	Charles Kennedy, Parsippany.
Passaic Twp.	Hamilton A. Strang, Sec., Millington Lester G. Pyle, Gillette Henry J. Payne, Gillette	Armando Rossi, Millington.
Pequanock Twp.	John R. Wilson, Sec., Pompton Plains Edward P. Godfrey, Chm., Pompton Plains David R. Ramsey, Pompton Plains	Mrs. Isabelle M. Verkaart, Pompton Plains.
Randolph Twp.	Seymour Winer, Sec., Dover Frank Novak, Dover Frank Thorburn, Mt. Freedom	Mrs. Marjorie Polsbroek, Mt. Freedom.
Riverdale Bor.	Frank M. Dalton, Sec., Riverdale John P. Wood, Riverdale Harold Hazekamp, Riverdale	Mrs. Mary E. Harding, Riverdale.
Rockaway Bor.	John R. Budd, Rockaway	Charles T. Nichols, Rockaway.
Rockaway Twp.	Harold Baumwoll, Sec., Rockaway Haakon Ostevik, Rockaway Robert S. Halprin, Rockaway	Mrs. Mary L. Hocking, Rockaway.
Roxbury Twp.	Albert Fuge, Sec., Ledgewood James Hodgson, Succasunna Douglas Haugk, Succasunna	Cook Conkling, II, Succasunna.
Victory Gardens Bor.	Gerald F. Hartmann, Sr., Dover	Patricia E. Moran, Dover.
Washington Twp.	Robert H. Williams, R. D. Long Valley	Ruth M. McKloskey, R. D. Long Valley.
Wharton Bor.	Wilfred J. Keats, Sec., Wharton Charles A. Williams, Wharton Francis W. Duplissis, Wharton	Mrs. Emily L. Colligan, Wharton.

ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Barnegat Light Bor...	Carl G. Bjornberg, Sec., Barnegat Light Carr R. Leonard, Barnegat Light Stephen Dickerson, Barnegat Light	Mrs. Mary L. Rose, Barnegat Light.
Bay Head Bor.	Martin J. Burns, Jr., Sec., Bay Head Raymond Van Schoick, Bay Head Robert L. Johnson, Bay Head	Mrs. May Osborn, Bay Head.
Beach Haven Bor. ..	John B. Moyant, Beach Haven	Mrs. Muriel Tooker, Beach Haven.
Beachwood Bor.	Charles Ascough, Beachwood William R. Davis, Beachwood John R. Rutledge, Beachwood	Mrs. Maude I. Voight, Beachwood.
Berkeley Twp.	Miss Lorraine A. Effenberger, Sec., Bayville Russell M. Hall, Bayville Arthur Kaschel, Bayville	Mrs. Elizabeth Shriver, Bayville.
Brick Twp.	George H. Goetz, Bricktown	Mrs. Helen C. Schaefer, Bricktown.
Dover Twp.	Kenneth H. Beck, Sec., Toms River Thomas McCandless, Asst. Sec., Toms River Kendall L. Mitchell, Toms River	Carl F. Heagey, Toms River.
Eagleswood Twp. ...	Milton Salmons, West Creek	Watson L. Pharo, West Creek.
Harvey Cedars Bor...	Mrs. Elsie Vosseller, Harvey Cedars	Mrs. Amelia Maxwell, Harvey Cedars.
Island Heights Bor...	Conrad Bieger, Island Heights	Mrs. Catherine Wilberscheid, Island Heights.
Jackson Twp.	William W. Morrison, Vanhiseville	Philip Ruppel, Jackson.
Lacey Twp.	Hans N. Hendricksen, Sec., Forked River Leroy W. Pierce, Forked River Walter Voll, Forked River	Robert R. Gaff, Sr., Forked River.
Lakehurst Bor.	Dominic A. Volante, Lakehurst	Mrs. Kathleen A. Saunderson, Lakehurst.
Lakewood Twp.	Leonard F. Turtora, Sec., Lakewood Harry R. Freese, Lakewood Sol Kramer, Lakewood	Amory J. Parmentier, Lakewood.
Lavallette Bor.	J. Carleton Esty, Sec., Lavallette Donald C. Flammer, Lavallette Robert H. Schlosser, Lavallette	Mrs. Mildred Lamb, Lavallette.
Little Egg Harbor Twp.	Joseph D. Rider, Sec., Tuckerton Raymond Eick, W. Tuckerton Ralph H. Cummings, Tuckerton	Mrs. Mildred Cummings, Parkertown.
Long Beach Twp. ...	Bernard J. Tool, Jr., Brant Beach	Mrs. Florence Gorman, Brant Beach.
Manchester Twp. ...	Richard R. Herring, Sec., Whiting John Novak, Toms River Edward J. Osterman, Toms River	Mrs. Ruth B. Roberts, Whiting.
Mantoloking Bor. ...	August St. John, Sec., Mantoloking James J. Turner, Jr., Mantoloking Harold D. Morgan, Mantoloking	William R. Wesson, Mantoloking.
Ocean Twp.	Max W. Ekermann, Sec., Waretown Orren J. Turner, Sr., Waretown Herbert Fritsche, Waretown	Mrs. Margaret Gale, Waretown.
Ocean Gate Bor.....	Carl L. Bach, Ocean Gate	Mrs. Carolyn E. Dunn, Ocean Gate.
Pine Beach Bor. ...	Robert J. Anderson, Pine Beach	Patrick Vellucci, Pine Beach.
Plumsted Twp.	William H. Gollnick, Jr., New Egypt	C. Ferdinand Van Horn, New Egypt.
Pt. Pleasant Bor. ...	James L. Anderson, Sec., Point Pleasant John Scott, Pt. Pleasant Harvey D. Bennette, Point Pleasant	Harry E. Odell, Point Pleasant.
Pt. Pleasant Beach Bor.	Burnet B. Lynch, Sec., Pt. Pleasant Noel A. Wilson, Pt. Pleasant Owen H. Truex, Pt. Pleasant	Mrs. Esther Winckhofer, Pt. Pleasant.
Seaside Heights Bor..	Leo J. Kiernan, Seaside Heights	August G. Speier, Seaside Heights.
Seaside Park Bor. ..	Harold G. Gorman, Sec., Seaside Park Mrs. Linda C. Mescoe, Seaside Park Walter Sturko, Seaside Park	Mrs. Florence A. Mitchell, Seaside Pk.

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Ship Bottom Bor.	Mrs. Virginia E. May, Sec., Ship Bottom Herbert F. Jewson, Ship Bottom	Mrs. Lillian Douglass, Ship Bottom.
S. Toms River Bor. .	Frederick A. Ottenbacher, S. Toms River	
Stafford Twp.	Melvin C. Cranmer, Manahawkin.....	Mrs. Martha L. Cranmer, Manahawkin.
Surf City Bor.	H. Elvin Smith, Sec., Surf City Richard M. Warren, Surf City C. Reed Vennel, Surf City	H. Elvin Smith, Surf City.
Tuckerton Bor.	Douglas O. Downs, Sec., Tuckerton C. Ira Mathis, Tuckerton Charles M. Mathis, Tuckerton	
Union Twp.	Charles Cramer, Sec., Barnegat Orest Caselli, Barnegat Kendall Harris, Barnegat	
		Anderson B. King, Barnegat.

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bloomingtonale Bor. ..	Lawrence W. Bennett, Sec., Bloomingtonale Clayton F. Sehulster, Bloomingtonale Kenneth Mathews, Bloomingtonale	Mrs. Josephine Bennett, Bloomingtonale.
Clifton City	Alfred J. Greene, Jr., Clifton	
Haledon Bor.	Robert G. Gillespie, Haledon	
Hawthorne Bor.	Clarence C. Choyce, Hawthorne	
Little Falls Twp. ...	Mrs. Margaret G. Poster, Sec., Little Falls Martin Van Ostenbridge, Chm., Little Falls James Morano, Jr., Little Falls	Philip E. Stainton, Little Falls.
North Haledon Bor. .	Cornelius LaFleur, North Haledon	
Passaic City	Albert R. Galik, Passaic	
Paterson City	Edward F. Furrey, Chm., Paterson Elmo Valle, Paterson Anthony J. Grossi, Paterson Noah Krieger, Paterson Arthur L. Guillermain, Paterson George J. Sokalski, Paterson	
Pompton Lakes Bor. .	Charles H. Taylor, Sec., Pompton Lakes John A. Steinhauer, Pompton Lakes .. Cornelius J. Grennan, Pompton Lakes ..	Willis H. Young, Pompton Lakes.
Prospect Park Bor. ..	Bert Nawyn, Prospect Park	
Ringwood Bor.	Olaf H. Fostvedt, Ringwood	Oliver Conklin, Ringwood.
Totowa Bor.	John W. Masklee, Totowa	Mrs. Emma H. Walker, Totowa.
Wanaque Bor.	Joseph Gilbert, Jr., Sec., Midvale Mrs. Ethel M. Linder, Wanaque Clyde Iler, Haskill	Mrs. Margaret Cisco, Wanaque.
Wayne Twp.	Edward P. Markowich, Sec., Wayne ... Thomas Harraka, Wayne Jonathan R. Shepherd, Wayne	
West Milford Twp. .	Leslie D. Freeland, Sec., West Milford .. Donald Sly, West Milford	
West Paterson Bor. .	Andrew Allu, West Paterson	Charles Ulrich, West Paterson.

ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Alloway Twp.	Loren Hitchner, Bridgeton	George D. Loper, Alloway.
Elmer Bor.	Harold H. Hofmann, Elmer	Earl W. Buzby, Elmer.
Elsinboro Twp.	James Lane, Salem	Dallas R. Smith, Jr., Salem.
Lower Alloways Creek Twp.	Mrs. Elizabeth C. Wood, Salem	Merwin H. Horner, Salem.
Mannington Twp. ...	Robert J. Buechler, III, Salem	John L. Stewart, Salem.
Oldmans Twp.	Henry G. Newman, Jr., Pedricktown ..	Melvin Sparks, Pedricktown.
Penns Grove Bor. ...	Arthur S. Smith, Penns Grove	Mrs. Emma D. Mallett, Penns Grove.
Pennsville Twp.	James T. Shidner, Pennsville	Leon H. Kellmyer, Pennsville.
Pilesgrove Twp.	J. Willard Gardiner, Jr., Woodstown ..	Elmer C. Brown, Woodstown.
Pittsgrove Twp.	Arthur P. Schalick, Norma	Everett M. Hitchner, Elmer.
Quinton Twp.	Oliver J. Henderson, Quinton	Henry R. Howell, Quinton.
Salem City	Henry N. Nelson, Pres., Salem	David A. Cawman, Salem.
Upper Penns Neck Twp.	Norman C. Stout, Carney's Point	Mrs. Eleanor M. Mulhern, Carney's Point.
Upper Pittsgrove Twp.	R. Curtis Hackett, Elmer	Harold Smith, Daretown.
Woodstown Bor.	Howard C. Flitcraft, Woodstown	Harold K. Urion, Woodstown.

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Bedminster Twp. ...	R. Earl Smith, Bedminster	John Jestrzowski, Pluckemin.
Bernards Twp.	Harold W. Heimbach, Basking Ridge ..	Warren M. Craft, Jr., Basking Ridge.
Bernardsville Bor. ..	Samuel J. Conklin, Bernardsville	Michael A. Dubus, Bernardsville.
Bound Brook Bor. ...	Edgar H. Cregar, Bound Brook	Mrs. Mildred G. Du Four, Bound Brook.
Branchburg Twp. ...	Mrs. Ida A. Blaufuss, N. Branch	Mrs. Blanche D. Mathers, Somerville.
Bridgewater Twp. ..	Noel A. Haywood, Somerville	William A. Slack, Somerville.
Far Hills Bor.	Wesley P. Crane, Far Hills	Mrs. Shirley Potts, Far Hills.
Franklin Twp.	Fred C. Sander, Middlebush	Louis Tango, Middlebush.
Green Brook Twp. ..	Henry Brain, Green Brook	Walter T. Pritchard, Plainfield.
Hillsborough Twp. ..	Donald J. Crum, Neshanic	Ernest A. Snyder, Neshanic.
Manville Bor.	Joseph Fiduk, Sec., Manville	} Edward J. Marshall, Manville.
	Frank J. Gnatek, Manville	
	Dominic M. Rock, Manville	
Millstone Bor.	Rinaldo A. Iozzi, Piscataway	Mrs. Joanne Thomas, Millstone.
Montgomery Twp. ..	Charles W. Grayson, Belle Mead	Reuben K. Musselman, Blawenburg.
N. Plainfield Bor. ..	August Church, N. Plainfield	Mrs. Magdalen S. Servis, N. Plainfield.
Peapack-Gladstone Bor.	Paul R. Hess, Peapack	Harold L. Crater, Peapack.
Raritan Bor.	James Del Monte, Raritan	Anthony J. Santora, Raritan.
Rocky Hill Bor.	Wilbur Lowe, Rocky Hill	Jack O. Nicholson, Rocky Hill.
Somerville Bor.	John M. Conover, Somerville	J. Harold Gernert, Somerville.
South Bound Brook Bor.	Rudolph C. Stys, South Bound Brook ..	William E. Hartpence, S. Bound Brook.
Warren Twp.	Erich Lange, Warren	Mrs. Myrtle Conover, Warren.
Watchung Bor.	Ralph Barrett, Watchung	Mrs. Hazel Roberts, Watchung.

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Andover Bor.	John M. Albora, Andover	Mrs. Dorothy B. Puffer, Andover.
Andover Twp.	Raymond J. Conter, Newton	Mrs. Mida L. Smith, Lafayette.
Branchville Bor.	Glenn Lantz, Jr., Branchville	Clyde M. Fish, Branchville.
Byram Twp.	George I. Beers, Andover	Thomas Mackerley, R. D. Stanhope.
Frankford Twp.	Vincent E. Mulhall, Newton	Mrs. Frances P. Ayers, Augusta.
Franklin Bor.	Albert A. Saleeby, Franklin	Mrs. Elizabeth McGovern, Franklin.
Fredon Twp.	Mrs. Alice L. Roy, Newton	Alfred M. Snook, Newton.
Green Twp.	Carlton Daly, Tranquility	Mrs. Elizabeth G. Orr, Andover.
Hamburg Bor.	Peter E. Scovern, Hamburg	Verner R. Cole, Hamburg.
Hampton Twp.	George P. Zink, Newton	Paul Cummins, Newton.
Hardyston Twp.	Harry Kinnard, Stockholm	Harold D. Lewis, Sr., Hamburg.
Hopatcong Bor.	William J. Kenny, Sec., Hopatcong Mrs. Virginia B. Gonzalez, Andover Angelo Tenore, Hopatcong	Mrs. Anne M. Iaroli, Hopatcong.
Lafayette Twp.	De Forest D. Schurich, Lafayette	John C. Snook, Jr., Augusta.
Montague Twp.	William D. Dickson, Port Jervis, N. Y.	Mrs. Dorothy B. Reinhardt, Port Jervis, N. Y.
Newton Town	Dana T. Whitman, Jr., Newton	Mrs. Marion R. Walker, Newton.
Ogdensburg Bor.	Victor Szanyi, Ogdensburg	Joseph P. Fitzgibbons, Sr., Ogdensburg.
Sandyston Twp.	Elizabeth R. Aber, Layton	Benjamin Jager, Port Jervis, N. Y.
Sparta Twp.	Richard B. Curtis, Sparta	Walter K. Winkelmann, Sparta.
Stanhope Bor.	Anthony Sena, Sr., Stanhope	Mrs. Janice D. Kelly, Stanhope.
Stillwater Twp.	John F. Honness, Newton	Robert H. Dalling, Stillwater.
Sussex Bor.	Benjamin W. Williams, Sussex	Earl L. Snook, Sussex.
Vernon Twp.	Clifford K. Ryerson, Jr., Vernon	Samuel B. Edsall, Sussex.
Walpack Twp.	Paul E. Darrone, Walpack	Richard A. Martin, Walpack.
Wantage Twp.	William Fielden, Sussex	Mrs. Florence Lockburner, Sussex.

ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Berkeley Heights Twp.	Charles Monica, Jr., Berkeley Heights.	Florence Lynch, Berkeley Heights.
Clark Twp.	Frank W. Naples, Clark	Joseph H. Brunnquell, Clark.
Cranford Twp.	John M. Duryee, Cranford	Harold Seymour, Jr., Cranford.
Elizabeth City	John G. Lloyd, Elizabeth	Anthony R. Chiodo, Elizabeth.
Fanwood Bor.	George P. Draper, Fanwood	John H. Campbell, Jr., Fanwood.
Garwood Bor.	John Accardi, Sec., Garwood	} William J. Gilbert, Garwood.
	Leonard J. Di Stefano, Garwood	
	I. George Casabona, Garwood	
Hillside Twp.	Samuel Katz, Sec., Hillside	} John C. Pozar, Hillside.
	Rubin Ritz, Hillside	
	Kenneth M. Ross, Hillside	
Kenilworth Bor.	Harold Frolich, Sec., Kenilworth	} Mrs. Adolpha A. Rein, Kenilworth
	John Rowinsky, Kenilworth	
	Max J. Berzin, Kenilworth	
Linden City	John A. Zaleski, Linden	} Louis Weitzman, Linden.
	Frank J. Pakulski, Linden	
	John F. Blewett, Linden	
Mountainside Bor. ..	Robert Koser, Sec., Mountainside	} Elmer A. Hoffarth, Mountainside.
	Walter W. Young, Jr., Mountainside ..	
	Frank Torma, Mountainside	

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
New Providence Bor.	Stanwood C. Slack, Sec., New Providence	Mrs. Jane Parcells, New Providence.
	John F. O'Brien, New Providence	
	Alois P. Dill, New Providence	
Plainfield City	Daniel P. Kiely, Jr., Plainfield	John W. Regan, Plainfield.
Rahway City	Anthony F. Boresch, Rahway	Eugene F. Kenna, Rahway.
Roselle Bor.	Sangston O. Sullivan, Roselle	Louis R. Bass, Roselle.
Roselle Park Bor.	Paul J. Endler, Roselle Park	Bernard Dreifoos, Roselle Park.
Scotch Plains Twp.	Theodore F. Swarer, Sec., Scotch Plains	Mrs. Patrena Thinnies, Scotch Plains.
	Lloyd W. Koppe, Scotch Plains	
	Louis R. DeCavalcante, Scotch Plains	
Springfield Twp.	J. E. Longfield, Sec., Springfield	Mrs. Marie Smith, Springfield.
	Francis Keane, Springfield	
	Charles A. Remlinger, Springfield	
Summit City	Michael J. Heaney, Sec., Summit	Mrs. Ethel V. Martin, Summit.
	J. Henry Negus, Summit	
	Roland E. Levesque, Summit	
Union Twp.	Charles W. Sommer, Sec., Union	Howard R. Leary, Union.
	Homer F. Dukes, Union	
	Francis A. Kopecky, Union	
Westfield Town	Eugene Hermann, Sec., Westfield	Steven W. Bogart, Westfield.
	James G. Skinner, Westfield	
	Warren L. Gravely, Westfield	
Winfield Twp.	Francis A. Kelly, Winfield	Mrs. Margaret Gallagher, Winfield.

ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P. O. ADDRESS	COLLECTOR—P. O. ADDRESS
Allamuchy Twp.	Robert W. Grover, Andover	Mrs. Dale B. Drake, Great Meadows.
Alpha Boro.	Joseph L. Dyrek, Jr., Alpha	Stuart E. Davis, Alpha.
Belvidere Town	Russell Parsons, Belvidere	George P. Green, Belvidere.
Blairstown Twp.	Floyd A. Read, Blairstown	Mrs. Anna Fodera, Blairstown.
Franklin Twp.	Wilbur E. Oberly, Asbury	Howard L. Vliet, Stewartsville.
Frelinghuysen Twp.	Henry Natyzak, Johnsonburg	John M. Jones, Blairstown.
Greenwich Twp.	Charles D. Apgar, Stewartsville	Miss Marian F. Frey, Stewartsville.
Hackettstown Town	David E. Johnson, Hackettstown	Wilbur C. Willis, Hackettstown.
Hardwick Twp.	Joseph L. Anconetani, Blairstown	Jack R. Cooper, Blairstown.
Harmony Twp.	Richard Shepherd, Phillipsburg	DeWitt P. Buchman, Phillipsburg.
Hope Twp.	Joseph S. Zorn, Hope	John E. Stillwell, Hope.
Independence Twp.	William R. Clancy, Hackettstown	Earl S. Harris, Vienna.
Knowlton Twp.	Martin N. Frey, Columbia	Clarence Labarre, Blairstown.
Liberty Twp.	Wilbur L. Hulse, Sr., Great Meadows	Philip Bugen, Belvidere.
Lopatcong Twp.	Raymond L. Koch, Phillipsburg	Herman L. Beers, Phillipsburg.
Mansfield Twp.	Russell S. Alpaugh, Jr., Sec., Oxford	Mrs. Kathryn MacMurray, Port Murray.
	Ray Baldwin, Port Murray	
	George H. Messerly, Port Murray	
Oxford Twp.	Richard J. Collins, Oxford	Martin Becker, Oxford.
Pahaquarry Twp.	Pasquale G. Megliola, Columbia	Mrs. Viola F. Blasi, Columbia.
Phillipsburg Town	Enrico D. Angelozzi, Phillipsburg	Alfred R. Bates, Phillipsburg.
Pohatcong Twp.	Kenneth M. Kreidler, Milford	Joseph H. Huff, Milford.
Washington Bor.	Robert Kuebler, Washington	Mrs. Anna Mae Spangenberg, Washington.
Washington Twp.	Walter G. Gross, Washington	Carlyle Marlatt, Washington.
White Twp.	Charles W. Hunt, Buttsville	Mrs. Helen Smith, Buttsville.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—50%

	1	2	3	4 Taxable Value of Tangible Personal Property					(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Effects)
				(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)	
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)						
1 Absecon City	\$2,729,175	\$10,281,800	\$13,010,975	\$70,790	\$254,410	\$247	\$296	\$325,743	.....
2 Atlantic City	43,522,000	115,127,515	158,649,515	2,735,100	9,995,800	.....	.....	12,730,900	.....
3 Brigantine City	6,132,570	16,777,460	22,900,030	28,395	251,008	.....	.....	279,403	.....
4 Buena Hor.	1,050,600	6,158,450	7,209,050	60,490	180,652	2,065	8,312	250,919	.....
5 Buena Vista Twp.	3,275,250	7,287,275	10,562,525	21,275	304,650	13,550	21,225	422,700	.....
6 Corbin City	123,450	382,280	505,730	1,785	19,237	.....	1,118	22,140	.....
7 Egg Harbor City	1,196,491	5,954,218	7,150,709	113,934	505,444	.....	.....	619,378	.....
8 Egg Harbor Twp.	3,604,610	11,740,550	15,345,160	119,795	1,296,555	3,625	1,160	1,391,135	.....
9 Estell Manor	954,800	518,895	1,473,785	3,128	57,103	1,770	4,844	66,845	.....
10 Folsom Bor.	719,380	1,870,787	2,590,167	27,752	332,327	88	339	360,506	.....
11 Gallway Twp.	4,496,390	12,481,637	16,978,027	211,646	1,135,904	5,330	12,622	1,365,562	.....
12 Hamilton Twp.	8,282,550	15,025,825	23,308,375	162,575	1,273,900	3,025	11,950	1,451,450	.....
13 Hammonon	7,371,310	19,714,020	27,115,360	415,112	1,517,065	870	29,340	1,992,387	.....
14 Linwood	2,211,041	13,760,730	15,972,371	38,736	171,355	2,001	3,538	215,610	.....
15 Longport	2,376,220	6,399,960	8,776,180	5,512	62,020	.....	.....	67,562	.....
16 Margate	12,033,500	33,661,750	45,715,250	76,400	476,750	.....	.....	553,150	.....
17 Mullica Twp.	2,795,705	5,016,200	7,811,905	12,327	167,684	1,914	4,738	186,663	.....
18 Northfield	2,392,500	15,295,350	17,687,850	85,550	470,500	.....	.....	556,450	.....
19 Pleasantville	3,691,802	20,565,565	24,257,427	371,300	1,308,550	.....	.....	1,679,850	.....
20 Port Republic	317,500	769,550	1,087,050	6,695	69,026	.....	.....	75,721	.....
21 Somers Point	3,718,905	14,300,505	18,019,470	98,300	578,185	.....	.....	676,485	.....
22 Ventnor City	9,011,900	23,816,025	32,828,825	98,020	668,800	2,775	3,500	766,880	.....
23 Weymouth Twp.	596,210	1,194,445	1,790,655	2,130	63,150	.....	.....	71,645	.....
Totals	\$122,764,699	\$358,131,692	\$480,896,391	\$4,767,177	\$21,219,605	\$39,260	\$103,072	\$26,129,114	.....

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4(e) + 4(f) — 5(c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a) Exemption of Residence Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used In Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 or R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used In Business (R.S.54:4-11)
1 Absecon City				\$13,336,718	\$6.29			46.76	47.00
2 Atlantic City				171,380,415	9.48			51.83	50.00
3 Brigantine City				23,239,433	5.55			47.37	48.00
4 Buena Bor.				7,489,969		\$8.05	\$5.20	50.83	50.00
5 Buena Vista Twp.				10,985,225	4.85			56.51	50.00
6 Corbin City				527,870	7.20			51.08	50.00
7 Egg Harbor City				7,770,087	9.26			49.14	50.00
8 Egg Harbor Twp.				16,796,295	7.54		5.44	35.25	34.00
9 Estell Manor				1,540,630		11.08		51.65	48.00
10 Folsom Bor.				2,950,673		6.18	4.60	54.60	50.00
11 Galloway Twp.				18,343,589	6.53			44.66	50.00
12 Hamilton Twp.				24,759,825		7.03	5.64	52.47	50.00
13 Hammononton				26,107,747		9.23	6.75	49.39	50.00
14 Linwood				16,188,011	6.72			44.62	49.00
15 Longport				8,843,742	5.56			45.43	43.00
16 Margate				46,268,400		8.09	5.09	48.82	50.00
17 Mullica Twp.				7,998,568		7.37	6.40	45.19	46.00
18 Northfield				18,244,300		8.79	6.32	45.00	46.00
19 Pleasantville				25,937,277		9.42	9.07	53.73	50.00
20 Port Republic				1,162,771		10.73	5.65	47.19	45.00
21 Somers Point				18,695,955		8.43	5.95	51.20	50.00
22 Ventnor City				33,595,705		7.22	7.05	50.86	50.00
23 Weymouth Twp.				1,862,300		16.93	5.66	57.75	50.00
Totals				\$507,025,505					

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1967—(Continued)

TAXING DISTRICT	9		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock)					
	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	II—Adjustments Resulting from							
				Total County Taxes Apportioned (Including Total Adjustments)		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)			
						Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment		
1 Absecon City	\$12,326		\$15,181,361	\$28,530,405	\$216,339.72			\$264.90			
2 Atlantic City	147,029		160,177,303	331,704,747	2,515,243.43			66,295.09			
3 Brigantine City			25,608,431	48,847,864	370,402.49			438.00			
4 Buena Bor.	826		7,253,555	14,744,350	111,803.13			72.75			
5 Buena Vista Twp.	1,538		8,551,601	19,538,364	148,155.07			361.77			
6 Corbin City	154		506,488	1,034,507	7,844.44			7.05			
7 Egg Harbor City	2,000		8,020,375	15,792,462	119,750.73			202.70			
8 Egg Harbor Twp.	33		30,997,858	47,794,186	362,412.69			1,051.84			
9 Estell Manor	60		1,452,036	2,992,726	22,693.18			11.13			
10 Folsom Bor.	675		2,514,233	5,465,581	41,444.29						
11 Galloway Twp.	39,497		22,403,716	40,786,802	369,277.25			498.39			
12 Hamilton Twp.	190		22,565,362	47,325,377	358,857.81			1,161.07			
13 Hammononton	80,634		29,777,533	58,965,914	447,125.42			1,039.69			
14 Inwood	38		20,048,598	36,236,557	274,773.76			510.92			
15 Longport			10,631,465	19,475,147	147,675.71						
16 Margate			48,478,312	94,746,712	718,443.25			242.72			
17 Mullica Twp.	1,308		9,694,019	17,693,895	134,168.87			88.88			
18 Northfield	144		22,271,705	40,516,149	307,224.95			171.25			
19 Pleasantville	42,698		22,569,317	48,519,292	368,138.49			677.34			
20 Port Republic			1,309,056	2,471,827	18,743.31			1,147.57			
21 Somers Point	173		17,851,291	36,547,419	277,130.95			11.52			
22 Ventnor City			32,485,488	66,081,193	501,079.00			4,011.96			
23 Weymouth Twp.			1,381,690	3,243,990	24,598.46			56.52			
Totals	\$329,323		\$521,730,638	\$1,029,085,460	\$7,803,326.40			\$78,352.57			

§ Includes equalization of Tangible Personal Property Used In Business.

Abstract of Rates and Exemptions in the County of Atlantic, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES										
Section A— Confirmed		Section B		Section C—Local Taxes to Be Raised for			Section D—Tax Levy			
111				I—District School Purposes			II		I	
Net County Taxes Apportioned		County Library Taxes		(a) As Required by District School Budget	(b) Regional Consolidated Joint School Budgets	(c) As Required by Local Municipal Budget	Local Munici- pal Purposes (Less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy [Cols. AIII + B + C(a, b, c + CII)]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate Is Computed (Cols. I + II)
1 Absecon City	\$216,074.82		\$2,379.98	\$342,542.00		\$15,791.00	\$216,672.28	\$793,460.08	\$45,190.00	\$838,050.08
2 Atlantic City	2,448,948.34			3,285,224.97		37,518.50	10,239,768.74	16,011,460.55	226,095.00	16,237,555.55
3 Brigantine City	369,964.49		4,074.85	442,472.50		35,402.25	395,589.50	1,247,503.59	40,400.00	1,287,903.59
4 Buena Bor.	111,730.88		1,229.96	210,736.44			48,310.71	372,007.99	24,240.00	396,247.99
5 Buena Vista Twp.	147,733.30		1,629.88	335,094.81			1,032.41	505,550.40	26,150.00	531,700.40
6 Corbin City	7,837.39		86.30	27,191.00			56.83	35,174.52	2,830.00	38,004.52
7 Egg Harbor City	119,548.03		1,317.40	200,804.50	\$176,120.66		187,645.51	685,436.10	33,840.00	719,276.10
8 Egg Harbor Twp.	33,330.85		3,986.95	507,857.30	344,388.09			1,217,593.19	48,040.00	1,265,633.19
9 Estell Manor	22,682.65		249.65	60,077.74			55.40	83,063.84	4,420.00	87,483.84
10 Folsom Bor.	41,444.29		455.94	83,311.00			10,000.00	135,241.23	6,080.00	141,321.23
11 Galloway Twp.	308,778.86		3,402.40	371,985.50	311,184.13		150,527.50	1,145,878.39	50,870.00	1,196,748.39
12 Hamilton Twp.	337,696.74		3,947.85	478,710.00	342,459.17		182,690.09	1,365,503.85	50,330.00	1,415,833.85
13 Hammoncton	446,085.73		4,918.89	1,259,081.77			235,355.48	1,945,442.87	67,900.00	2,013,342.87
14 Linwood	274,282.84		3,022.83	310,118.50	249,077.88	31,135.00	171,491.93	1,045,081.98	42,430.00	1,087,511.98
15 Longport	147,675.71		1,624.60	48,000.00			2,823,735.59	479,675.90	11,640.00	491,315.90
16 Margate	718,200.53		7,903.70	753,044.25		50,091.50	769,846.74	2,302,086.72	67,370.00	2,369,456.72
17 Mullica Twp.	184,079.99		1,476.01	153,065.00	150,082.95		47,086.62	485,740.57	27,620.00	513,360.57
18 Northfield	307,053.70		3,379.82	263,847.63	287,404.44		214,657.20	1,103,117.66	62,710.00	1,165,827.66
19 Pleasantville	367,461.14		4,049.94	761,716.00			1,104,719.88	2,266,887.70	90,800.00	2,357,747.70
20 Port Republic	17,595.74		206.20	41,271.00		2,480.75	2,572.78	64,126.47	5,310.00	69,436.47
21 Somers Point	277,119.43		3,048.76	285,201.25	201,865.73	6,441.00	305,849.02	1,079,325.19	49,220.00	1,128,745.19
22 Ventnor City	497,067.04		5,542.48	589,951.13		30,270.00	1,174,086.94	2,296,887.59	72,240.00	2,369,127.59
23 Weymouth Twp.	24,541.94		270.61	64,212.00			17,864.08	106,888.63	6,550.00	113,438.63
Totals	\$7,724,973.83		\$58,175.00	\$10,898,549.29	\$2,002,533.05	\$270,845.61	\$15,758,239.23	\$36,773,336.01	\$1,002,335.00	\$37,835,671.01

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1967—(Concluded)

ATLANTIC COUNTY

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16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget					
(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)		

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1967 County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	Taxable Value of Tangible Personal Property								
	1	2	3	(a)	(b)	(c)	(d)	(e)	(f)
	Taxable Value of Land	Taxable Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Prop. (Used in Business) (Cols. a + b + c + d)	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)
1 Altitude Bor.	\$10,252,300	\$32,670,550	\$42,922,850	\$107,037	\$342,979	\$141	\$449	\$450,606	
2 Alliance Bor.	12,831,450	11,999,800	24,831,250	2,947	113,251			116,198	
3 Berginfield Bor.	50,894,300	115,370,100	166,264,400	849,749	2,508,787	1,332	278	3,360,295	
4 Boreta Bor.	31,456,200	31,456,200	62,912,400	314,413	1,364,265			1,678,618	
5 Carlstadt Bor.	23,567,800	56,112,400	79,678,200	2,548,118	5,597,915	310	3,798	8,141,941	
6 Cliffside Park Bor.	23,191,500	65,409,500	88,601,000	320,869	2,538,892			2,859,761	
7 Cluett Bor.	16,120,300	43,062,800	59,183,100	306,912	1,978,394		502	2,315,842	
8 Cresskill Bor.	16,823,000	39,607,100	56,430,100	200,957	778,390			1,009,347	
9 Demarest Bor.	13,911,400	28,606,100	42,517,500	23,537	213,770			226,297	
10 Dumont Bor.	24,739,683	75,839,510	98,579,193	197,137	1,788,875			1,986,012	
11 East Paterson Bor.	45,729,350	90,431,350	136,160,700	1,334,150	3,653,350	3,000	800	4,991,300	
12 East Rutherford Bor.	13,712,100	48,834,300	62,546,400	3,051,505	5,592,707			8,647,212	
13 Edgewater Bor.	11,558,920	40,201,132	51,760,052	2,533,883	6,870,683			9,404,566	
14 Englewood Bor.	17,025,500	36,792,300	53,817,800	117,610	597,861	5		715,476	
15 Englewood City	77,806,450	144,919,450	222,725,900	4,718,819	10,301,817			15,020,662	
16 Englewood Cliffs Bor.	30,111,000	50,596,900	80,707,900	836,142	2,325,877			3,162,019	
17 Fairview Bor.	64,360,140	100,125,340	164,485,480	3,416,071	9,925,342			13,341,413	\$8,100
18 Fairview Bor.	12,846,850	41,416,750	54,263,600	432,376	2,270,667			2,703,043	
19 Fort Lee Bor.	66,040,630	100,498,852	166,539,482	347,313	3,023,021			3,370,334	418,285
20 Franklin Lakes Bor.	22,983,200	47,718,600	70,701,800	139,414	862,138	628	517	1,002,697	
21 Garfield City	26,051,925	107,014,900	133,066,825	2,210,954	6,278,935			8,519,889	
22 Glen Rock Bor.	22,632,700	69,772,800	92,405,500	48,135,500	957,819		1,004	1,402,702	
23 Hackensack City	76,658,500	168,297,600	244,956,100	5,182,971	15,270,634			20,462,605	37,900
24 Harrington Park Bor.	9,370,000	92,557,075	101,927,075	40,055	644,211			174,296	
25 Hawthorne Heights Bor.	2,583,120	58,225,020	60,808,140	450,157	983,529			1,438,686	
26 Hawthorne Bor.	5,653,300	18,117,350	23,770,650	11,518	77,596	272	124	89,510	
27 Hillside Bor.	19,536,685	48,797,306	68,333,991	141,594	1,463,077			1,604,671	
28 Ho-Ho-Kus Bor.	14,320,360	32,914,693	47,235,053	117,430	502,288			619,718	
29 Leonia Bor.	27,233,300	39,388,700	66,622,000	132,405	540,389			672,794	
30 Little Ferry Bor.	33,116,200	35,116,200	68,232,400	419,160	1,230,960			1,650,120	
31 Lodi Bor.	34,247,800	84,334,750	118,582,550	2,018,203	5,520,581			7,538,844	121,000
32 Lyndhurst Twp.	28,102,500	86,825,500	114,928,000	1,999,587	3,995,670			5,995,257	
33 Mahwah Twp.	22,813,398	71,599,179	94,412,577	633,901	4,768,996	2,009	3,493	5,458,399	323,900
34 Maywood Bor.	17,727,240	53,904,684	71,691,924	495,487	1,160,481			1,655,968	
35 Midland Park Bor.	11,465,250	37,374,138	48,839,388	670,682	1,336,103			2,006,785	
N=Northern Valley Regional High School District—Amount to be Apportioned \$2,656,700.50									
P=Pascack Valley Regional High School District—Amount to be Apportioned \$2,532,081.75									
R=Ramapo Regional High School District—Amount to be Apportioned \$2,406,505.00									
O=Oradell—River Edge Regional High School District—Amount to be Apportioned \$1,909,136.00									

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1967—(Continued)

TAXING DISTRICT	1	2	3	Taxable Value of Tangible Personal Property					(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)
				(a) Business Inventories	(b) Business Machinery, Equipment, and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)	
36 Monivale Bor.	\$19,351,700	\$37,881,672	\$57,233,372	\$121,532	\$829,700	\$1,905	\$1,868	\$555,005	\$285,900
37 Moonachie Bor.	12,043,200	21,078,400	33,121,600	955,744	2,815,873	.....	.....	3,771,617	.....
38 New Milford Bor.	31,075,490	70,403,380	101,478,870	128,872	628,928	289	1,098	759,187	.....
39 North Arlington Bor.	29,215,700	68,555,575	90,801,275	424,863	1,827,172	.....	.....	2,252,035	.....
40 Northvale Bor.	11,911,300	25,232,600	33,173,900	401,655	907,101	.....	.....	1,368,759	.....
41 Norwood Bor.	7,072,560	20,588,487	27,661,057	125,617	643,889	114	98	769,748	.....
42 Oakland Bor.	18,627,300	61,391,500	80,018,800	178,974	1,212,157	.....	.....	1,421,131	.....
43 Old Tappan Bor.	8,578,800	17,707,050	26,285,850	25,358	200,831	684	1,936	237,809	.....
44 Oradell Bor.	20,082,310	51,363,900	80,446,210	104,746	731,481	1,087	435	837,749	.....
45 Palisades Park Bor.	15,731,325	56,067,730	71,822,056	746,335	1,792,113	.....	.....	2,538,448	.....
46 Paramus Bor.	98,552,580	196,506,450	295,059,030	5,667,014	10,141,593	246	1,443	15,810,296	.....
47 Park Ridge Bor.	11,519,300	35,701,130	47,223,430	366,737	920,776	176	401	1,288,090	.....
48 Ramsey Bor.	26,597,500	65,122,100	91,719,600	482,288	2,189,130	916	3,656	2,675,390	.....
49 Ridgefield Bor.	29,571,400	65,901,000	95,475,400	1,996,703	4,643,881	.....	.....	6,640,584	.....
50 Ridgefield Park Twp.	18,936,700	48,992,000	67,897,700	406,864	2,120,105	.....	.....	2,526,969	.....
51 Ridgewood Twp.	106,663,500	228,301,200	334,964,700	925,606	4,332,886	.....	.....	5,258,492	.....
52 River Edge Bor.	21,891,550	58,505,930	80,400,480	314,782	2,002,820	.....	.....	2,377,602	.....
53 Riverdale Twp.	22,012,575	38,679,125	60,691,700	61,030	408,544	.....	3,930	477,524	.....
54 Rochelle Park Twp.	11,840,900	32,395,300	44,276,200	146,763	1,189,615	.....	.....	1,336,378	.....
55 Rockleigh Bor.	1,812,300	5,595,300	7,407,600	299,164	577,140	.....	.....	876,304	.....
56 Rutherford Bor.	30,213,500	84,768,400	115,041,900	763,154	2,898,363	.....	.....	3,571,517	.....
57 Saddle Brook Twp.	46,842,500	71,748,000	118,590,500	651,432	2,761,477	.....	.....	3,355,909	.....
58 Saddle River Bor.	18,065,600	22,457,000	40,552,600	42,887	312,150	.....	.....	355,037	.....
59 South Hackensack Twp.	11,993,500	25,926,100	37,889,600	2,526,782	4,044,336	.....	.....	6,571,118	.....
60 Teaneck Twp.	67,353,800	213,896,520	281,266,320	1,064,726	4,438,133	.....	.....	5,502,862	.....
61 Tenafly Bor.	58,811,450	98,668,000	157,479,450	427,346	1,721,348	.....	.....	2,148,694	.....
62 Teterboro Bor.	14,155,215	27,791,717	41,946,932	8,302,845	9,511,147	.....	.....	17,813,992	.....
63 Upper Saddle River Bor.	26,380,700	45,088,000	71,468,700	52,197	763,334	2,553	12,355	770,439	.....
64 Waldwick Bor.	12,501,300	43,533,400	56,034,700	189,033	761,968	.....	.....	951,001	.....
65 Wallingford Bor.	12,722,525	37,006,010	49,778,565	406,960	1,517,918	.....	.....	1,924,908	.....
66 Washington Twp.	23,129,800	45,991,700	69,112,500	40,391	391,373	.....	.....	431,764	.....
67 Weehawken Twp.	29,267,625	48,623,150	73,890,775	730,525	1,898,455	.....	.....	2,628,980	.....
68 Weehawken Lake Bor.	18,283,580	27,914,200	46,267,780	26,758	325,876	498	2,559	355,721	.....
69 Wyckoff Lake Bor.	17,461,525	60,050,900	77,551,425	1,088,933	5,613,253	1,499	2,876	6,706,553	.....
70 Wyckoff Twp.	29,322,200	92,903,150	122,225,350	254,297	1,321,256	7,009	6,430	1,688,932	.....
Totals	\$1,811,740,434	\$4,372,677,575	\$6,184,413,009	\$67,934,934	\$185,035,216	\$24,673	\$49,450	\$252,610,323	\$1,250,082

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4(e) + 4(f) - 5(c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + Col. b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Taxable Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	(a) County Equal. Table—Aver. Ratio of Assessed to True value of Real Property (lt. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R. S. 54:3-11)
1 Allendale Bor.				\$8,373,456	*3.66	\$7.10	\$3.63	87.86	83.00
2 Altire Bor.				24,917,448	*2.03	15.05	1.97	102.54	100.00
3 Bergenfield Bor.				169,024,035	*3.45	4.49	3.43	88.32	89.00
4 Borgata Bor.				48,864,518	*3.47	14.95	3.07	86.30	82.00
5 Carlstadt Bor.				87,820,141	*1.65	2.20	1.59	90.32	93.00
6 Cliffside Park Bor.				91,763,701	*3.02	7.05	2.89	86.56	83.00
7 Closter Bor.				63,819,222	*3.45	3.74	2.84	85.48	83.00
8 Cresskill Bor.				57,560,047	*3.11	3.59	3.10	89.29	88.00
9 Demarest Bor.				49,998,497	*2.86	6.18	2.85	98.36	95.00
10 Dumont Bor.				100,565,207	*3.72	5.58	3.67	91.60	81.00
11 East Paterson Bor.				141,146,600	*2.41	6.42	2.26	94.00	94.00
12 East Rutherford Bor.				71,193,612	*2.52	4.13	2.30	93.79	80.00
13 Edgewater Bor.				61,197,618	*2.69	*2.32	*2.76	90.45	82.00
14 Emerson Bor.				55,133,276	*3.54	5.49	3.52	94.78	94.00
15 Englewood City				237,746,562	*3.20	*2.91	*3.22	94.73	93.00
16 Englewood Cliffs Bor.				83,869,919	*2.39	5.53	2.26	80.36	77.00
17 Fair Lawn Bor.				267,834,993	*3.16	5.43	3.04	92.45	86.00
18 Fairview Bor.				56,936,043	*2.51	4.45	2.41	75.76	73.00
19 Fort Lee Bor.				230,328,101	*2.17	2.18	2.17	80.85	75.00
20 Franklin Lakes Bor.				71,704,497	*2.40	4.15	2.37	98.82	93.00
21 Garfield City				119,186,711	*2.68	3.53	2.62	83.81	83.00
22 Glen Rock Bor.				90,836,292	*3.13	4.82	4.12	86.38	86.00
23 Hackensack City				259,551,605	*3.13	7.46	2.76	90.23	85.00
24 Harrison Park Bor.				32,701,371	*2.26	3.94	3.26	87.03	82.00
25 Hasbrouck Heights Bor.				81,046,826	*2.84	5.13	2.81	85.70	87.00
26 Hawthorth Bor.				23,860,160	*4.31	6.51	4.30	68.02	63.00
27 Hillsdale Bor.				69,995,662	*3.74	9.33	3.61	86.23	83.00
28 Illo-Ho-Kus Bor.				47,855,371	*2.48	6.91	2.42	95.26	95.00
29 Leonia Bor.				67,295,394	*2.85	8.00	2.80	99.16	100.00
30 Little Ferry Bor.				48,547,940	*2.57	3.88	2.52	80.14	73.00
31 Lodi Bor.				126,229,911	*2.97	3.00	2.96	87.76	86.00
32 Lyndhurst Twp.				120,913,257	*2.77	3.81	2.71	74.28	75.00
33 Mahwah Twp.				100,194,876	*3.01	4.92	2.90	78.37	75.00
34 Maywood Bor.				73,347,892	*3.19	3.97	3.17	87.01	85.00
35 Milland Park Bor.				50,846,173	*3.35	5.54	3.26	89.14	90.00

* Not to be used for computation of local taxes.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4(e) + 4(f) — 5(c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 131, L. 1964)			8 Ratios	
	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + Col. b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) Is Greater Than (a))	County Equal Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-11)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R. S. 54:3-11)
36 Montvale Bor.				\$58,188,377	*\$3.25	\$7.63	\$3.18	98.48	100.00
37 Moonachie Bor.				97,170,117	1.66	*.73	*1.76	88.31	93.00
38 New Milford Bor.		\$1,000	\$1,000	102,237,057	*3.45	7.61	3.42	90.95	89.00
39 North Arlington Bor.				93,063,310	*2.73	5.64	2.65	75.53	75.00
40 Northvale Bor.				31,512,659	*3.08	8.87	2.86	88.40	84.00
41 Norwood Bor.				28,430,805	*3.03	3.53	3.01	77.79	77.00
42 Oakland Bor.				81,439,931	*3.88	5.32	3.85	88.44	84.00
43 Old Tappan Bor.				26,523,659	*2.88	9.90	2.82	90.45	94.00
44 Oradell Bor.				81,283,959	*2.66	4.73	2.63	87.97	87.00
45 Palisades Park Bor.				74,360,501	3.18	*2.03	*3.22	78.82	75.00
46 Paramus Bor.				310,869,326	*2.67	4.88	2.55	91.02	87.00
47 Park Ridge Bor.				48,511,520	*3.76	4.24	3.75	85.41	83.00
48 Ramsey Bor.				94,394,990	*3.68	8.55	3.54	91.40	88.00
49 Ridgeland Park Twp.				102,115,984	*1.03	2.62	.92	80.68	74.00
50 Ridgeland Park Twp.				70,425,669	*3.60	5.87	3.52	87.02	86.00
51 Ridgewood Twp.		2,000	2,000	233,557,692	*3.83	5.59	3.79	91.70	89.00
52 River Edge Bor.				82,787,529	*3.38	5.21	3.32	82.93	85.00
53 River Vale Twp.				61,169,224	*3.36	6.74	3.33	91.31	100.00
54 Rochelle Park Twp.				45,612,578	*2.70	5.66	2.70	82.76	81.00
55 Rockleigh Bor.				8,283,901	.81	*.71	*.82	96.63	100.00
56 Rutherford Bor.				118,613,417	*3.17	4.95	3.12	80.49	82.00
57 Saddle Brook Twp.				121,946,409	*2.78	6.44	2.67	96.23	100.00
58 Saddle River Bor.				40,907,637	*1.94	2.38	1.94	95.52	89.00
59 South Hackensack Twp.				44,460,718	*1.99	3.28	1.77	96.18	85.00
60 Teaneck Twp.				286,709,182	*3.53	5.80	3.49	86.29	84.00
61 Tenafly Bor.		2,000	2,000	159,671,694	*2.85	4.45	2.82	91.10	91.00
62 Teterboro Bor.				59,760,924	.60	*.30	*.72	100.00	100.00
63 Upper Saddle River Bor.				72,239,139	*2.66	5.49	2.63	106.71	100.00
64 Wallkill Bor.				55,935,701	*4.23	5.91	4.20	80.31	79.00
65 Wallington Bor.				51,103,473	*2.42	3.95	2.36	84.27	84.00
66 Washington Twp.				69,514,264	*2.79	5.37	2.78	99.35	98.00
67 Westwood Bor.				76,369,771	3.31	*3.09	*3.32	88.53	89.00
68 Woodcliff Lake Bor.				46,623,501	*3.33	4.67	3.32	104.53	100.00
69 Wood-Ridge Bor.				84,257,978	*2.48	5.07	2.26	82.06	79.00
70 Wyckoff Twp.				123,814,282	*3.24	5.28	3.21	88.07	87.00
Totals		\$5,000	\$5,000	\$6,438,334,014					

* Not to be used for computation of local taxes.

12—APPORTIONMENT OF TAXES							
Section A—County Taxes (Less Tax Due County on Bank Stock)							
II—Adjustments Resulting from							
TAXING DISTRICT	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10\$ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9— 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	(a)—County Equalization Table Appeals (Including R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)
		(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19				
1 Allendale Bor.	\$12,378		\$6,023,131	\$19,408,965	\$166,767.50	\$15.82	\$281.83
2 Alpine Bor.		\$615,090		24,332,358	82,127.74	7.28	
3 Bergenfield Bor.	3,004		22,403,174	192,030,813	648,151.58	65.38	366.89
4 Bogota Bor.	8,724		7,839,171	56,732,413	191,485.95	17.90	260.51
5 Carlstadt Bor.	40,133		9,152,305	9,012,579	327,441.49	32.68	89.05
6 Cliffside Park Bor.			14,339,670	106,153,371	358,293.93	37.24	201.05
7 Closter Bor.	6,810		10,861,201	74,717,233	252,189.18	14.94	14.94
8 Crosskill Bor.	13		6,921,667	64,481,727	217,641.81	20.77	117.29
9 Demarest Bor.			43,723,567	43,723,567	147,577.87	14.30	548.48
10 Dumont Bor.	4,897		22,399,122	122,969,226	415,051.61	40.92	442.68
11 East Paterson Bor.	1,255		7,969,031	149,116,916	503,303.51	49.01	
12 East Rutherford Bor.	26,863		4,236,123	75,456,603	30,47	30.47	2,468.79
13 Edgewater Bor.	592,529		7,536,311	69,326,458	233,993.98	23.49	23,296.80
14 Emerson Bor.			3,012,723	58,175,999	196,358.41	19.33	85.06
15 Englewood City	36,828		13,521,230	251,304,620	848,215.36	80.81	4,954.89
16 Englewood Cliffs Bor.			20,669,527	101,539,446	352,846.54	33.08	2,276.56
17 Fair Lawn Bor.	82,215		22,954,609	290,871,817	931,764.46	98.27	
18 Fairview Bor.	4,568		18,361,816	75,333,027	254,267.63	24.29	
19 Fort Lee Bor.			54,781,220	285,109,321	962,314.61	76.90	7,326.90
20 Franklin Lakes Bor.			919,715	72,624,212	2,512,471	22.37	172.79
21 Garfield City	3,363		23,848,898	166,083,975	560,422.68	55.35	4,377.11
22 Glen Rock Bor.	8,545		14,330,124	105,176,871	354,998.00	34.74	168.82
23 Hackensack City	117,390		29,501,591	289,280,589	976,393.67	97.37	1,972.16
24 Harrington Park Bor.	1,563		4,855,740	37,588,614	126,870.89	12.46	1.83
25 Hasbrouck Heights Bor.	1,351		14,499,648	101,517,855	342,749.17	34.49	8,188.77
26 Hawthorth Bor.	3,340		10,922,915	34,786,395	117,412.70	11.31	3.32
27 Hillsdale Bor.	5,324		11,249,970	81,250,956	274,242.11	26.61	104.59
28 Ho-Ho-Kus Bor.	10,530		2,382,993	50,248,893	169,602.48	16.93	165.12
29 Little Ferry Bor.	5,665		564,371	67,865,430	229,062.64	22.94	421.39
30 Little Ferry Bor.			12,232,364	60,780,304	205,148.59	19.49	26.64
31 Lodi Bor.	8,615		17,771,694	144,033,303	486,249.35	47.96	225.49
32 Lyndhurst Twp.	312,698		41,789,756	162,789,830	549,456.01	51.92	2,253.72
33 Mahwah Twp.	1,112		27,877,193	128,384,767	433,330.40	35.31	890.96
34 Maywood Bor.	1,112		10,995,346	84,344,350	284,683.08	27.45	
35 Midland Park Bor.	1,694		6,173,119	57,020,986	192,459.96	19.04	33.98
				Washington Township Less Cy. Eq. Table Appeal (1966)—(State Division Judgment)	\$1,247,066.63		
				Westwood Borough Plus Cy. Eq. Table Appeal (1966)—(State Division Judgment)		— 5,067.39	\$1,241,399.24
						\$1,550,321.37	
						+ 5,667.39	\$1,555,988.76
							\$2,797,388.00

\$ Includes equalization of Tangible Personal Property Used in Business.

NH—Northern Highlands Regional High School District—

Amount to be Apportioned

W=Consolidated School District: Washington Township—

Westwood Borough—

Amount to be Apportioned

Washington Township

Less Cy. Eq. Table Appeal (1966)—(State

Division Judgment)

Westwood Borough

Plus Cy. Eq. Table Appeal (1966)—(State

Division Judgment)

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1967—(Continued)

TAXING DISTRICT	9 True Value of Class 11 Railroad Property (C. 139, L. 1966)	10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 + 10(a) + 10(b))	12—APPORTIONMENT OF TAXES			
		(a) Amounts Deducted Under R. S. 54-3-17 to R. S. 54-3-19	(b) Amounts Added Under R. S. 54-3-17 to R. S. 54-3-19		Section A—County Taxes (Less Tax Due County on Bank Stock)			
					I Total County Taxes Apportioned (Including Total Adjustments)		11—Adjustments Resulting from	
					(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	Deduct Over- payment	Add Under- payment
36 Montvale Bor.	\$394		\$883,375	\$59,072,146	\$199,333.13		\$17.72	\$612.34
37 Monmouth Bor.	12,093		4,068,343	41,859,553	141,286.33		10.27	180.94
38 New Milford Bor.			10,191,311	112,428,568	379,474.28		37.83	2,582.81
39 North Arlington Bor.	1,671		30,168,223	123,223,204	415,908.59		42.73	3,959.98
40 Northvale Bor.	2,375		4,613,852	39,158,886	132,170.94		12.27	937.75
41 Norwood Bor.	1,469		8,127,493	36,559,770	123,398.25		11.88	43.32
42 Oakland Bor.			10,720,955	92,469,886	311,093.20		29.98	440.51
43 Oak Ridge Bor.			2,790,323	28,314,182	98,912.63		9.61	10.84
44 Oradell Bor.	1,943		11,123,995	92,412,197	311,914.06		30.08	596.22
45 Palisades Park Bor.	1,087		20,145,707	94,507,298	318,285.55		31.63	1,494.10
46 Paramus Bor.			31,472,874	342,312,200	1,155,489.75		108.91	533.13
47 Park Ridge Bor.	540		8,530,678	56,842,738	191,858.33		18.96	21.54
48 Ramsey Bor.	7,868		8,994,899	103,397,757	348,993.05		33.94	340.93
49 Ridgewood Bor.	1,498,239		25,193,152	128,810,375	434,766.93		39.63	41.59
50 Ridgewood Park Twp.	20,968		10,539,213	80.9 5,850	273,347.31		27.10	241.54
51 Ridgewood Twp.	33,876		21,314,048	254,905,616	860,369.62		86.31	\$89.94
52 River Edge Bor.	3,692		16,968,910	99,760,131	336,715.16		32.15	509.63
53 River Vale Twp.			5,770,017	66,945,271	225,956.88		21.89	3,716.37
54 Rochelle Park Twp.	2,450		9,536,789	55,151,817	186,151.05		17.93	189.15
55 Rockleigh Bor.			258,342	8,542,246	28,832.20		2.75	
56 Rocklifford Bor.	14,241		28,069,039	147,299,697	497,162.85		47.48	51
57 Saddle Brook Twp.	51,206		4,646,017	129,643,632	427,453.34		36.64	10,829.51
58 Saddle River Bor.			1,945,845	42,553,482	144,611.12		13.59	392.96
59 South Hackensack Twp.	1,900		2,664,478	47,127,186	159,065.93		17.78	110.37
60 Tenack Twp.	13,889		45,727,023	332,452,091	1,122,108.20		111.85	1,135.57
61 Tenally Bor.			10,086,352	169,758,046	572,915.47		56.11	730.48
62 Teterboro Bor.	53,746			59,814,670	201,889.33		18.07	
63 Upper Saddle River Bor.	40,424	\$4,494,002		67,745,137	228,656.62		21.46	99.21
64 Wallkill Bor.	596		13,965,047	70,991,172	239,612.80		24.83	360.65
65 Wallington Bor.			9,602,413	61,006,452	205,911.89		19.87	4,274.05
66 Waelington Twp.			460,981	70,005,245	23,525.05		23.09	273.05
67 Westwood Bor.	11,544		9,879,369	86,260,684	291,151.18		29.15	65.63
68 Woodcliff Lake Bor.	5,800	2,005,099		44,624,202	150,017.74	\$82,357.45	12.77	413.22
69 Wood-Ridge Bor.	11,084		18,737,988	103,006,150	347,671.98		33.85	18,734.32
70 Wyckoff Twp.			16,794,125	140,608,407	474,538.22		44.91	318.24
Totals	\$3,183,329	\$7,114,191	\$888,768,587	\$7,923,171,739	\$24,717,519.24	\$2,357.45	\$2,357.45	\$97,189.44
					† Division of Tax Appeal Judgment—1966 Equalization Table.			

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES									
Section A— Continued		Section B	Section C—Local Taxes to be Raised for			Section D—Tax Levy			Total on Which Tax Rate is Computed (Cols. I + II)
Net County Taxes Apportioned	111	County Library Taxes	I—District School Purposes			II	Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]	Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	
			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget				
36 Montvale Bor.	\$198,753.07		\$877,601.00	P8395,293.00		\$180,332.59	\$1,851,979.66	\$35,780.00	\$1,887,759.66
37 Monmouth Bor.	111,095.15		401,575.13			52,391.79	591,972.07	18,730.00	613,702.07
38 New Milford Bor.	376,853.64		2,192,550.00			841,441.26	3,410,844.90	108,700.00	3,519,604.90
39 North Arlington Bor.	411,904.14		1,292,910.75			766,031.69	2,440,848.58	93,800.00	2,531,678.58
40 Norwalk Bor.	311,229.92		389,786.73	N3449,807.90		164,315.95	1,035,131.50	28,450.00	1,063,581.50
41 Norwood Bor.	123,338.08		310,857.00	N328,079.51		69,250.33	832,169.92	26,420.00	858,689.92
42 Oakland Bor.	310,625.68		1,397,969.00	1826,213.76		545,858.57	3,080,667.01	73,710.00	3,154,377.01
43 Old Tappan Bor.	98,992.18		379,723.00	N263,000.19		742,245.37	2,104,222.32	56,230.00	2,160,452.32
44 Oradell Bor.	311,287.76		570,502.54	0867,633.08		354,798.94	2,104,222.32	56,230.00	2,160,452.32
45 Palisades Park Bor.	317,459.82		1,294,451.00			689,022.07	2,300,938.89	58,980.00	2,359,918.89
46 Paramus Bor.	1,154,847.71		5,490,351.00			1,458,683.10	8,103,881.81	179,820.00	8,283,701.81
47 Park Ridge Bor.	191,817.83		1,251,019.04			328,006.46	1,770,843.33	50,470.00	1,821,313.33
48 Ramsey Bor.	348,618.18		2,357,841.50			696,570.37	3,403,030.05	66,150.00	3,469,180.05
49 Ridgedale Bor.	434,658.71		547,144.82			5,360.57	987,191.10	56,590.00	1,043,781.10
50 Ridgedale Park Twp.	273,078.67		1,417,853.92			771,293.93	2,462,136.52	70,720.00	2,532,856.52
51 Ridgewood Twp.	860,373.25		5,851,388.00			2,068,421.09	8,750,132.34	162,180.00	8,912,312.34
52 River Edge Bor.	336,173.38		718,444.48	01,101,502.92		550,872.63	2,705,993.41	85,680.00	2,792,673.41
53 River Vale Twp.	222,218.62		926,809.14	1'066,064.16		183,896.95	1,998,988.87	52,550.00	2,051,538.87
54 Rochelle Park Twp.	185,943.97		668,100.00			329,686.33	1,183,790.30	44,520.00	1,228,310.30
55 Rockleigh Bor.	28,829.45		12,000.00			24,895.00	65,724.45	790.00	66,514.45
56 Rutherford Bor.	497,115.88		1,915,246.00			1,232,901.11	3,645,262.99	109,480.00	3,754,742.99
57 Saddle Brook Twp.	416,587.49		1,705,191.17			1,092,546.34	3,274,253.00	104,480.00	3,378,733.00
58 Saddle River Bor.	144,234.57		471,293.38			191,075.57	752,513.52	10,560.00	763,073.52
59 South Hackensack Twp.	188,937.78		331,237.50			356,686.52	869,882.10	13,180.00	883,062.10
60 Teaneck Twp.	1,126,866.78		5,739,815.83			2,981,093.75	9,801,060.36	249,760.00	10,111,440.36
61 Tenafly Bor.	572,188.88		2,706,826.00			1,169,093.29	4,448,108.17	89,540.00	4,537,648.17
62 Teterboro Bor.	201,871.26		1,350.00			150,137.56	333,358.82	.....	333,358.82
63 Upper Saddle River Bor.	298,535.95		807,882.94	N1126,046.05		224,669.92	1,887,134.86	30,540.00	1,917,674.86
64 Walwick Bor.	239,227.37		1,614,633.73			470,955.82	2,324,846.37	81,730.00	2,406,576.37
65 Wallington Bor.	201,617.97		629,439.00			345,265.77	1,176,322.74	63,920.00	1,240,242.74
66 West Ingle Twp.	236,048.01		W1,247,064.63			397,309.28	1,850,433.92	59,450.00	1,939,873.92
67 Westwood Bor.	293,443.00		W1,550,321.37			616,080.63	2,459,845.00	64,560.00	2,524,405.00
68 Wood-Hill Lake Bor.	150,191.75		721,155.00	P449,835.39		202,112.57	1,523,294.71	27,150.00	1,550,444.71
69 Wood-Ridge Bor.	396,371.75		877,439.00			785,522.21	2,029,382.96	59,800.00	2,089,242.96
70 Wyckoff Twp.	474,225.07		1,726,515.00	R1,104,010.48		600,910.83	3,905,691.38	100,470.00	4,006,361.38
Totals	\$21,644,923.98		\$99,963,329.72	\$13,559,046.75	\$1,011,020.25	\$17,339,671.19	\$186,717,997.89	\$4,934,870.00	\$191,652,867.89

TAXING DISTRICT	13 Bank Stock ** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Allendale Bor.	\$1,832.27	..	83,293.100	\$61,000.00	\$103,592.00	\$35,000.00	\$199,592.00
2 Alpine Bor. ....	..	..	68,324.050	40,000.00	60,048.00	9,000.00	109,048.00
3 Bergenfield Bor.	9,688.04	..	18,976.400	250,000.00	392,689.00	60,000.00	702,689.00
4 Bogota Bor.	5,877.52	..	4,752.800	235,000.00	4,752.800	17,000.00	376,942.00
5 Carlstadt Bor.	2,564.74	..	3,383.400	105,000.00	223,903.05	35,000.00	373,903.05
6 Cliffside Park Bor.	4,795.69	..	8,089.200	200,000.00	250,658.40	70,000.00	520,658.40
7 Closter Bor.	3,871.80	..	4,515.148	125,000.00	204,255.00	20,000.00	350,255.00
8 Cresskill Bor.	1,917.47	..	5,586.800	45,000.00	272,750.00	28,000.00	345,750.00
9 Demarest Bor.	4,588.55	..	8,551.000	45,000.00	112,083.00	14,000.00	171,083.00
10 Dumont Bor.	5,071.03	..	12,979.175	175,000.00	303,570.56	40,000.00	518,570.56
11 East Paterson Bor.	3,499.36	..	7,670.200	213,000.00	263,588.00	121,000.00	597,588.00
12 East Rutherford Bor.	2,492.29	..	4,847.700	150,000.00	306,252.00	97,000.00	553,252.00
13 Edgewater Bor.	4,436.83	..	4,115.350	127,000.00	161,062.46	38,000.00	326,062.46
14 Emerson Bor.	813.61	..	7,050.500	100,000.00	144,733.00	45,000.00	289,733.00
15 Englewood City	26,519.68	..	36,914.500	500,000.00	731,430.96	175,000.00	1,406,430.96
16 Englewood Cliffs Bor.	1,803.86	..	23,935.950	250,000.00	208,881.26	65,000.00	523,881.26
17 Fair Lawn Bor.	7,491.36	..	29,260.290	130,000.00	771,774.21	75,000.00	1,646,774.21
18 Fairview Bor.	1,246.37	..	4,306.895	130,000.00	155,337.00	34,000.00	309,337.00
19 Fort Lee Bor.	14,129.35	..	54,039.062	120,000.00	530,300.00	102,500.00	752,800.00
20 Franklin Lakes Bor.	1,657.24	..	7,970.700	215,000.00	209,127.00	42,500.00	466,627.00
21 Garfield City	16,593.76	..	23,387.900	299,000.00	829,677.50	118,000.00	1,246,677.50
22 Glen Rock Bor.	4,226.85	..	8,992.430	200,000.00	220,423.00	53,000.00	473,423.00
23 Hackensack City	48,620.00	..	65,350.900	362,000.00	111,000.00	203,000.00	1,506,000.00
24 Harrington Park Bor.	394.16	..	2,831.950	58,000.00	110,750.00	6,000.00	174,750.00
25 Hasbrouck Heights Bor.	3,697.72	..	7,900.150	50,000.00	297,356.00	38,000.00	385,356.00
26 Hawthorth Bor.	690.89	..	2,145.850	40,000.00	126,965.00	8,000.00	174,965.00
27 Hillsdale Bor.	7,005.02	..	6,907.200	115,000.00	294,907.00	46,000.00	455,907.00
28 Ho-Ho-Kus Bor.	2,913.10	..	3,891.750	75,000.00	83,520.00	11,000.00	169,520.00
29 Leonia Bor.	5,137.57	..	12,080.800	146,918.51	168,408.05	34,000.00	349,326.56
30 Little Ferry Bor.	1,348.87	..	8,075.110	200,000.00	151,594.00	15,000.00	376,594.00
31 Lodi Bor.	4,370.28	..	11,802.000	182,300.00	336,967.11	65,000.00	634,267.11
32 Lyndhurst Twp.	5,614.90	..	9,110.700	178,000.00	323,293.33	75,000.00	526,293.33
33 Mahwah Twp.	785.61	..	15,188.250	190,000.00	281,045.10	70,000.00	491,045.10
34 Maywood Bor.	1,495.19	..	4,711.170	109,000.00	109,000.00	25,000.00	376,000.00
35 Midland Park Bor.	2,586.48	..	6,491.554	190,000.00	99,754.84	18,000.00	307,754.84
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	\$13,275,247.73	..	..	***Bank Stock Tax Due Municipality .....	..	..	\$355,933.95
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes	\$0.3375247792	..	..	Bank Stock Tax Due County .....	..	..	\$355,933.95
		..	..	Total Bank Stock Tax .....	..	..	\$711,867.90

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1967—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				Total of Miscellaneous Revenues (Cols. a + b + c)
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d)	
36 Montvale Bor.	\$1,520.41		\$9,127,900	\$130,840.12	\$167,289.00	\$56,300.00	\$363,629.12	
37 Moonachie Bor.	925.03		7,704,100	56,000.00	160,145.97	20,000.00	236,145.97	
38 New Milford Bor.	2,694.26		9,976,839	133,000.00	302,928.92	23,000.00	438,928.92	
39 North Arlington Bor.	2,680.06		13,063,075	120,000.00	275,081.00	33,000.00	430,081.00	
40 Northvale Bor.	1,248.05		2,085,700	44,000.00	91,017.00	30,000.00	165,017.00	
41 Norwood Bor.	1,207.07		2,704,330	100,000.00	124,267.00	40,000.00	264,267.00	
42 Oakland Bor.	1,504.03		11,068,000	135,000.00	205,682.00	70,000.00	410,682.00	
43 Old Tappan Bor.	3,121.87		5,108,300	110,500.00	144,688.00	23,000.00	308,188.00	
44 Oradell Bor.	3,783.52		9,743,125	200,000.00	384,000.00	34,000.00	618,000.00	
45 Palisades Park Bor.	3,876.06		4,272,110	130,000.00	265,398.20	15,000.00	330,398.20	
46 Paramus Bor.	10,871.65		45,623,300	421,000.00	841,025.00	110,000.00	1,372,025.00	
47 Park Ridge Bor.	2,461.73		8,022,600	110,000.00	215,956.00	30,000.00	355,956.00	
48 Ramsey Bor.	2,749.03		14,907,600	210,000.00	220,222.00	65,000.00	525,222.00	
49 Ridgefield Bor.	7,194.31		10,612,400	700,000.00	1,928,969.27	4,000.00	2,632,969.27	
50 Ridgefield Park Twp.	3,661.11		6,119,140	150,000.00	243,272.57	75,000.00	408,272.57	
51 Ridgewood Twp.	20,493.06		37,147,350	310,363.37	585,322.47	180,000.00	1,075,685.84	
52 River Edge Bor.	3,149.43		12,723,950	150,000.00	268,922.00	20,000.00	438,922.00	
53 River Vale Twp.	1,060.13		2,121,762	90,000.00	206,418.00	36,200.00	332,618.00	
54 Rochelle Park Twp.	2,968.07		2,367,400	80,000.00	102,504.00	2,000.00	184,504.00	
55 Rockleigh Bor.			3,412,650	10,000.00	13,332.00		23,332.00	
56 Rutherford Bor.	10,707.16		17,055,200	160,000.00	397,748.00	60,000.00	617,748.00	
57 Saddle Brook Twp.	1,986.71		16,148,275	210,000.00	237,491.83	94,500.00	541,991.83	
58 Saddle River Bor.	1,063.93		2,216,700	76,800.00	50,904.00	18,000.00	145,704.00	
59 South Hackensack Twp.	1,783.99		2,627,400	55,000.00	99,785.00	15,000.00	169,785.00	
60 Teaneck Twp.	17,363.68		43,940,200	700,000.00	733,099.00	125,000.00	1,618,099.00	
61 Tenafly Bor.	12,824.19		19,851,175	247,800.00	336,022.59	38,000.00	621,822.59	
62 Teterboro Bor.	1,062.44		19,986,505	76,000.00	53,500.00		129,500.00	
63 Upper Saddle River Bor.	146.39		4,328,400	100,000.00	140,037.00	50,000.00	290,037.00	
64 Wallkill Bor.	2,007.91		5,504,400	75,000.00	189,285.26	20,000.00	284,285.26	
65 Wallington Bor.	2,811.07		3,347,245	82,000.00	152,413.00	35,000.00	269,413.00	
66 Washington Twp.	410.72		8,878,700	100,000.00	173,057.00	18,000.00	291,057.00	
67 Westwood Bor.	8,145.52		14,570,400	137,000.00	285,820.32	58,000.00	481,420.32	
68 Woodcliff Lake Bor.	431.53		3,773,150	101,000.00	118,004.00	23,000.00	231,904.00	
69 Wood-Ridge Bor.	5,601.41		6,085,500	40,000.00	135,116.00	28,000.00	203,516.00	
70 Wyckoff Twp.	3,791.17		11,824,950	350,000.00	224,158.00	67,500.00	641,658.00	
Total	\$355,933.95		\$906,996,116	\$12,410,522.00	\$19,999,295.23	\$3,437,300.00	\$35,877,117.23	

Abstract of Rates and Exemptions in the County of Burlington, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	Taxable Value of Tangible Personal Property			Taxable Value of Real Property					
	1	2	3	(a)	(b)	(c)	(d)	(e)	(f)
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Property Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	
1 Bass River Twp.	\$2,958,920	\$2,910,025	\$5,868,945	\$16,240	\$216,768	.....	\$10,840	\$303,818	.....
2 Beverly City	1,534,865	8,293,870	9,828,735	100,452	1,017,570	.....	.....	572,022	.....
3 Bordentown City	1,854,600	14,301,325	16,156,125	261,087	1,017,955	.....	.....	1,279,072	.....
4 Bordentown Twp.	29,891,050	37,800,865	67,691,915	572,410	2,290,247	.....	1,901	2,867,780	\$58,500
5 Burlington City	11,680,350	39,103,500	50,783,850	1,917,975	4,667,675	.....	.....	6,584,750	.....
6 Burlington Twp.	9,261,900	36,570,100	45,832,000	844,150	5,429,400	1,275	36,150	6,310,975	.....
7 Chesterfield Twp.	3,701,880	8,424,410	12,126,290	31,362	217,703	23,618	29,683	302,376	.....
8 Cinnaumsham Twp.	22,688,505	68,624,155	91,312,660	733,406	5,070,990	3,860	6,500	5,814,756	.....
9 Delanco Twp.	2,680,650	14,283,550	16,914,200	510,012	3,720,035	1,950	1,527	4,231,154	.....
10 Delran Twp.	32,515,700	40,836,400	73,352,100	2,086,000	1,315,350	5,950	47,200	4,084,500	.....
11 Eastampton Twp.	2,005,450	5,485,800	7,491,250	46,550	203,535	5,450	9,800	268,335	.....
12 Edgewater Park Twp.	5,468,925	22,144,075	27,613,000	428,392	939,218	11	4,23	1,371,894	.....
13 Evesham Twp.	14,585,150	33,477,300	48,062,450	86,542	920,169	23,189	29,672	1,059,572	.....
14 Fieldshoro Bor.	417,500	2,315,650	2,733,150	84,813	1,583,018	.....	.....	1,667,831	.....
15 Florence Twp.	3,517,695	35,513,650	39,031,345	1,494,904	6,015,008	12,242	18,590	7,570,374	.....
16 Hainesport Twp.	3,172,600	9,568,900	12,741,500	142,225	558,300	650	9,715	710,350	.....
17 Lumberton Twp.	4,382,650	12,283,620	16,666,270	739,034	955,791	23,400	49,750	1,787,975	.....
18 Mansfield Twp.	3,986,875	8,917,525	12,904,400	21,000	216,000	65,685	53,215	391,500	.....
19 Maple Shade Twp.	9,901,089	41,968,975	51,870,064	474,309	1,504,029	.....	.....	1,978,538	.....
20 Medford Twp.	14,271,350	29,931,700	44,203,050	386,650	1,181,125	44,260	34,200	1,166,295	.....
21 Medford Lakes Bor.	4,687,097	19,318,025	24,005,722	10,987	137,143	.....	.....	148,130	.....
22 Moorestown Twp.	27,845,165	84,667,650	112,512,815	1,892,080	6,595,485	8,830	16,715	8,513,110	750
23 Mount Holly Twp.	8,009,650	36,107,800	44,117,450	514,741	3,143,859	.....	.....	3,658,150	.....
24 Mount Laurel Twp.	9,514,065	33,782,832	43,296,897	101,373	803,006	6,969	26,848	938,196	.....
25 New Hanover Twp.	451,675	729,300	1,180,975	20,993	1,695,389	290	144	1,716,806	.....
26 North Hanover Twp.	3,406,200	5,987,625	9,393,825	79,393	249,182	.....	75,303	403,883	.....
27 Palmyra Bor.	5,610,300	20,266,200	25,876,500	212,023	751,667	.....	.....	963,690	.....
28 Pemberton Bor.	649,400	3,068,100	3,717,500	33,640	537,310	.....	.....	370,950	.....
29 Pemberton Twp.	8,808,818	28,514,925	37,323,743	233,117	1,206,809	21	87,085	1,527,632	.....
30 Riverside Twp.	3,581,890	27,567,200	31,149,090	693,175	2,798,415	.....	.....	3,491,590	.....
31 Riverton Bor.	2,536,750	10,967,150	13,503,900	55,630	195,513	.....	.....	251,143	.....
32 Shamong Twp.	1,973,310	4,516,710	6,489,020	10,360	62,402	120	22,282	95,164	.....
33 Southampton Twp.	5,195,400	11,330,350	16,525,750	106,700	480,500	41,650	44,100	672,950	3,200
34 Springfield Twp.	4,586,425	8,574,800	13,161,225	60,601	390,194	.....	144,253	595,050	.....
35 Tabernacle Twp.	2,444,550	4,953,450	7,398,000	7,720	167,495	10,850	28,100	214,165	.....
36 Washington Twp.	1,014,115	3,857,167	4,901,282	48,788	509,181	1,499	15,409	574,937	.....
37 Westampton Twp.	2,310,850	9,576,450	11,917,300	48,914	239,601	15,621	13,463	345,629	.....
38 Willingboro Twp.	15,617,221	101,264,965	116,882,186	543,531	2,434,351	.....	.....	2,977,639	.....
39 Woodland Twp.	3,697,725	1,148,700	5,566,425	6,920	53,387	.....	14,313	106,820	.....
40 Wrightstown Bor.	663,450	3,712,850	4,376,300	137,471	1,320,203	.....	213	1,457,887	.....
Totals	\$247,081,475	\$875,824,649	\$1,122,906,124	\$16,413,380	\$62,340,345	\$300,602	\$836,341	\$79,890,668	\$62,450

TAXING DISTRICT	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4(e) + 4(f) — 5(c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + Col. b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personality Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	(a) County Equal- Table—Aver. Ratio of True Value of Real Property (R. S. 51:3-47 to R. S. 51:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R. S. 51:3-11)
1 Bass River Twp.				\$6,172,763	\$2.78	\$6.12	\$2.60	75.37	93.00
2 Beverly City				10,400,757	3.25	2.71	3.27	97.67	105.00
3 Bordentown City				17,435,197	4.52	4.14	4.51	89.74	93.00
4 Bordentown Twp.				40,727,145	2.84	3.20	2.81	97.34	97.00
5 Burlington City				57,338,600	1.64	1.83	1.61	99.89	95.00
6 Burlington Twp.				52,142,975	3.26	3.92	3.17	87.82	87.00
7 Chesterfield Twp.				12,498,666	3.25	8.18	3.22	74.59	79.00
8 Christiansburg Twp.				97,427,416	2.83	3.70	2.78	98.14	95.00
9 Delanco Twp.				21,198,354	3.24	2.03	3.54	83.63	95.00
10 Delran Twp.				44,920,900	3.04	3.38	3.00	97.18	99.00
11 Eastampton Twp.				7,759,585	3.60	4.33	3.58	78.81	92.00
12 Edgewater Park Twp.				28,984,894	3.21	5.42	3.10	98.43	100.00
13 Execham Twp.				49,422,022	2.70	4.75	2.66	94.97	95.00
14 Fellsboro Bor.				4,400,951	2.49	3.72	1.74	107.32	106.00
15 Florence Twp.				46,601,719	3.55	4.58	3.35	85.78	73.00
16 Hainesport Twp.				13,452,450	3.13	4.85	3.63	98.55	104.00
17 Lumberton Twp.				18,464,225	3.23	1.68	3.39	90.69	96.00
18 Mansfield Twp.				13,295,900	2.74	2.77	2.74	75.53	85.00
19 Maple Shade Twp.				53,854,602	3.48	3.59	3.48	86.29	91.00
20 Medford Twp.				45,849,315	2.58	3.62	2.54	91.71	97.00
21 Melford Lakes Bor.				21,183,852	2.86	4.84	2.86	97.84	102.00
22 Moorestown Twp.				121,026,675	3.30	4.10	3.24	97.53	99.00
23 Mount Holly Twp.				47,775,380	3.92	6.53	3.70	99.48	100.00
24 Mount Laurel Twp.				44,235,093	3.51	10.89	3.35	81.24	89.00
25 New Hanover Twp.				2,897,781	.32	.46	.61	95.71	100.00
26 North Hanover Twp.				9,797,708	2.80	4.16	2.74	71.36	82.00
27 Palmyra Bor.				26,840,190	3.53	4.60	3.49	91.07	94.00
28 Pemberton Bor.				4,688,450	3.09	3.75	3.02	99.19	93.00
29 Pemberton Twp.				38,890,775	2.05	2.05	2.05	86.78	99.00
30 Riverside Twp.				31,940,680	3.19	5.12	3.05	98.40	95.00
31 Riverton Bor.				13,755,013	3.40	6.99	3.64	88.61	89.00
32 Shamong Twp.				4,611,874	2.91	5.12	3.37	84.81	98.00
33 Southampton Twp.				17,291,900	2.91	5.06	2.82	72.81	75.00
34 Springfield Twp.				13,756,275	3.25	3.90	3.23	72.86	89.00
35 Tabernacle Twp.				7,612,165	2.90	2.74	2.90	91.83	100.00
36 Washington Twp.				5,476,219	2.40	4.64	2.13	81.43	81.00
37 Westampton Twp.				12,262,929	3.52	8.67	3.37	87.95	89.00
38 Willingboro Twp.				119,860,125	3.33	3.63	3.73	97.42	98.00
39 Woodland Twp.				5,623,215	3.41	3.22	3.41	66.04	100.00
40 Wrightstown Bor.				5,834,187	1.75	2.17	1.61	92.73	103.00
Totals				\$1,292,859,212					
RV—Hancocks Valley Regional High School									\$522,044.56
L—Lenape Regional High School									\$588,005.00

RR—Bordentown Regional High School
N—Northern Burlington County Regional High School

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1967—(Continued)

TAXING DISTRICT	9	10§ Equalization	11	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock)					
	True Value of Class II Railroad Property (C. 139, L. 1966)			Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	I		II—Adjustments Resulting from		
		(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19		Total County Taxes Apportioned (Including Total Adjustments)	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1 Bass River Twp.			\$8,113,531	\$37,344.33		\$3,650.53			
2 Beverly City	\$1,500	\$1,940,708	10,636,730	48,957.92	37.29				
3 Bordentown City	4,015	234,473	19,382,621	89,212.82		477.76			
4 Bordentown Twp.	1,992	1,943,469	41,850,813	192,627.68		134.46			
5 Burlington City	47,996	1,121,676	57,759,053	265,986.97		255.86			
6 Burlington Twp.	7,111	7,299,587	59,449,673	273,930.35		390.96			
7 Chesterfield Twp.		4,211,348	16,640,014	76,589.37		554.73			
8 Cinnaminson Twp.		1,849,275	98,976,691	455,562.24		700.13			
9 Delanco Twp.	7,236	1,373,586	22,529,176	103,695.54		29.87			
10 Delran Twp.		1,226,261	46,147,161	212,402.57		136.19			
11 Eastampton Twp.	918	2,037,539	9,798,042	45,097.67		27.83			
12 Edgewater Park Twp.	4,074	440,439	29,429,407	135,455.39		67.93			
13 Evesham Twp.		2,601,351	51,723,373	238,068.33		361.74			
14 Fieldsboro Bor.	34	\$186,421	4,214,594	19,398.61					
15 Florence Twp.	7,344	9,270,342	55,879,405	257,197.39			\$401.68		
16 Hainesport Twp.	453	187,470	13,640,373	62,782.85		43.36			
17 Lambertville Twp.	953	1,786,440	20,251,618	93,212.58		2,655.39			
18 Mansfield Twp.	2,911	4,249,821	17,548,662	80,771.62		101.43			
19 Maple Shade Twp.	2,656	8,308,506	62,225,704	286,407.92		1,799.18			
20 Medford Twp.	95	4,046,591	49,896,031	229,657.58		394.14			
21 Medford Lakes Bor.		530,633	24,714,485	113,753.92		93.90			
22 Moorestown Twp.	3,436	617,298	121,647,609	559,910.18		270.79			
23 Mount Holly Twp.	20,015	230,610	48,026,205	221,051.29		126.04			
24 Mount Laurel Twp.	223	10,114,108	54,349,424	250,155.32		891.37			
25 New Hanover Twp.		52,935	2,950,716	13,581.33					
26 North Hanover Twp.	120	3,838,824	13,656,652	62,857.74		62.88			
27 Palmyra Bor.	120	2,598,870	29,439,180	135,500.38		33.72			
28 Pemberton Bor.		63,178	4,751,628	21,870.42					
29 Pemberton Twp.	9,622	5,701,296	44,561,693	205,105.11		166.15			
30 Riverside Twp.	8,375	695,135	35,644,190	164,060.31		400.62			
31 Riverton Bor.		1,706,842	15,521,885	71,442.93		17.53			
32 Shamong Twp.		810,913	5,422,787	24,859.58					
33 Southampton Twp.	96	6,395,655	23,597,651	108,613.44		99.71			
34 Springfield Twp.	36	4,976,038	18,732,349	86,219.80					
35 Tabernacle Twp.		658,191	8,270,356	38,066.15		119.37			
36 Washington Twp.		1,038,722	6,514,941	29,986.47		8.53			
37 Westampton Twp.		1,675,504	13,938,433	64,154.74		367.84			
38 Willingboro Twp.		3,156,197	123,016,322	566,209.99		107.62			
39 Woodland Twp.	260	2,805,878	8,429,383	38,798.11					
40 Wrightstown Bor.	203	343,100	6,177,490	28,433.27		27.44			
Totals	\$132,024	\$186,421	\$1,305,486,111	\$6,008,790.26		\$14,677.29	\$401.68		

§ Includes equalization of Tangible Personal Property Used in Business.

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget

Rate per \$100 to be applied to Col. II for apportionment of County Taxes
Rate per \$100 to be applied to Col. II for apportionment of County Library Taxes

\$3,592,000.00

\$0.460272247
\$0.025441313

12—APPORTIONMENT OF TAXES

TAXING DISTRICT

Section A— Continued			Section B		Section C—Local Taxes to Be Raised for				Section D—Tax Levy									
III			I—District School Purposes				II		I		II							
Net County Taxes Apportioned			County Library Taxes		As Required by District School Budget		Regional Consolidated and Joint School Budgets		As Required by Local Municipal Budget		Local Purposes (Less Tax Due Municipality on Bank Stock Tax)		Total Tax Levy [Cols. AIII + B+C+D, b, e + CII]		Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)		Total on Which Tax Rate is Computed (Cols. I+II)	
					(a)		(b)		(c)									

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Bass River Twp.			\$1,231,400	\$26,000.00	\$24,911.00	\$21,000.00	\$71,911.00
2 Beverly City	\$2,433.65		1,953,100	29,500.00	78,319.25	31,300.00	133,149.25
3 Burlington City	5,518.09		6,096,000	60,000.00	136,000.00	55,000.00	246,000.00
4 Burlington Twp.	7,314.215		23,974,625	300,000.00	1,925,500.00	55,000.00	355,500.00
5 Burlington City	8,167.01		23,974,625	300,000.00	1,925,500.00	55,000.00	2,275,100.00
6 Burlington Twp.	809.72		4,819,000	75,000.00	251,750.00	75,000.00	404,750.00
7 Chesterfield Twp.			2,018,100	20,000.00	63,335.00	33,000.00	115,415.00
8 Chumamison Twp.	1,020.36		9,620,300	100,000.00	369,303.00	63,000.00	529,605.00
9 Delanco Twp.			831,550	25,000.00	79,885.69	41,000.00	145,688.69
10 Delran Twp.	214.91		6,103,500	30,000.00	149,655.00	72,628.23	272,283.23
11 Eastampton Twp.			363,900	20,000.00	50,300.00	19,000.00	89,300.00
12 Edgewater Park Twp.			1,826,675	72,000.00	90,503.00	25,000.00	187,503.00
13 Felsboro Twp.	2,659.50		4,282,600	186,000.00	186,000.00	79,000.00	441,000.00
14 Felsboro Bor.			43,100	23,500.00	14,700.00	4,748.53	42,948.53
15 Florence Twp.	2,623.26		3,772,200	64,000.00	200,300.00	87,315.39	351,615.39
16 Hahonesport Twp.			1,445,200	25,000.00	55,375.00	54,000.00	134,375.00
17 Lumberton Twp.	3,346.32		1,308,450	50,000.00	77,845.00	45,000.00	172,845.00
18 Mansfield Twp.	385.48		3,310,037	75,332.00	108,570.00	16,000.00	199,902.00
19 Maple Shade Twp.	2,276.63		3,541,075	155,000.00	260,000.00	60,000.00	475,000.00
20 Medford Twp.	4,393.30		10,454,400	143,348.97	188,100.00	90,000.00	421,448.97
21 Medford Lakes Bor.			1,305,250	55,000.00	108,500.00	16,000.00	177,500.00
22 Moorestown Twp.	9,868.99		2,155,965	200,000.00	329,350.00	147,219.89	718,569.89
23 Mount Holly Twp.	7,068.09		13,865,400	185,000.00	246,062.19	80,000.00	391,062.19
24 Mount Laurel Twp.	638.61		2,293,000	102,200.00	200,000.00	95,384.47	407,184.47
25 New Hanover Twp.	1,055.22		30,030,250	87,939.62	83,300.00	300.00	173,739.62
26 North Hanover Twp.	1,033.08		1,204,400	30,805.84	100,100.00	34,000.00	164,905.84
27 Palmyra Bor.	2,129.95		6,371,850	50,000.00	196,156.23	36,000.00	282,156.23
28 Pemberton Bor.	934.77		1,513,200	15,000.00	25,000.00	17,000.00	57,000.00
29 Pemberton Twp.	1,093.28		10,479,730	110,000.00	389,595.00	60,000.00	559,595.00
30 Riverside Twp.	5,997.65		6,175,819	83,000.00	147,799.00	50,000.00	280,799.00
31 Riverton Bor.			2,935,200	17,000.00	66,907.00	15,000.00	98,907.00
32 Shamong Twp.	3,404.32		1,330,800	42,176.00	42,770.00	16,000.00	100,946.00
33 Southampton Twp.			789,800	65,000.00	91,204.00	24,000.00	180,204.00
34 Springfield Twp.	1,434.13		800,300	20,000.00	60,359.00	29,000.00	109,359.00
35 Tabernacle Twp.			1,066,150	20,937.78	47,227.00	38,000.00	106,184.78
36 Washington Twp.			768,000	10,000.00	17,409.00	5,200.00	32,609.00
37 Westampton Twp.	130.72		43,693.21	300,000.00	101,574.00	28,000.00	173,174.00
38 Willingboro Twp.	4,724.16		15,731,810	300,000.00	376,163.00	55,000.00	731,163.00
39 Woodland Twp.			4,251,500	200,000.00	79,876.00	20,000.00	119,876.00
40 Wrightstown Bor.	1,078.91		841,000	47,000.00	39,753.74	4,201.50	90,955.24
Totals	\$76,334.77		\$217,564,121	\$2,968,351.42	\$7,279,275.01	\$1,739,898.11	\$11,987,527.54
†Adjustments (Net Total 12 A IIb) +			14,275.61	***Bank Stock Tax Due Municipality			\$76,334.77
Total County Taxes Apportioned (Including Adjustments— Total 12 A I)			\$6,008,790.26	Bank Stock Tax Due Municipality			76,334.77
§ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.				Total Bank Stock Tax			\$152,669.54

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—50%

CAMDEN COUNTY

TAXING DISTRICT	Taxable Value of Tangible Personal Property									
	1	2	3	4					(f)	
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	(a)	(b)	(c)	(d)	(e)	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	
1 Audubon Bor.	\$1,706,880	\$20,275,425	\$24,982,275	\$371,250	\$521,450			\$892,700		
2 Audubon Park Bor.	73,553	649,176	722,729		9,176			9,176		
3 Burlington Bor.	3,411,850	15,574,500	19,016,350	164,380	1,236,628			1,401,009		
4 Bellmar Bor.	2,834,150	19,787,625	22,621,775	108,572	407,153			515,725		
5 Berlin Bor.	1,363,625	7,997,350	9,360,975	146,496	480,207			626,703		
6 Berlin Twp.	1,005,680	5,182,550	6,188,230	10,005	71,462	\$2,250	\$475	82,224		
7 Brooklawn Bor.	1,000,750	3,781,250	4,782,000	72,684	211,231			283,915		
8 Camden City	24,292,475	121,815,765	146,018,240	7,423,310	19,874,305			27,297,615		
9 Cherry Hill Twp.	32,658,000	139,787,300	172,445,300	2,277,450	6,212,700	3,850	22,650	8,516,650	\$51,600	
10 Cheslhurst Bor.	133,226	999,616	1,132,830	1,731	12,551			14,282		
11 Clementon Bor.	1,361,525	6,880,325	8,241,850	75,711	232,212			307,923		
12 Collingswood Bor.	6,437,350	29,486,275	35,923,625	290,000	962,400			1,252,400		
13 Gloucester City	5,669,600	14,135,575	19,805,175	663,201	3,728,802			4,392,003		
14 Gloucester Twp.	1,918,875	37,958,150	39,907,025	147,947	880,415	7,256	4,838	1,010,456		
15 Haddon Twp.	9,622,825	31,355,150	40,907,975	210,230	638,820			819,050		
16 Haddonfield Bor.	10,155,250	28,304,900	38,460,150	241,300	1,399,800			1,611,100		
17 Haddon Heights Bor.	3,218,625	15,954,825	19,172,850	99,672	257,654			357,326		
18 Haddonville Bor.	246,200	1,197,350	1,443,550	1,999	16,641			18,640		
19 Laurel Springs Bor.	658,615	3,788,480	4,446,555	19,071	442,402	15		461,488		
20 Laurel Springs Bor.	600,125	3,728,995	4,329,120	4,551	92,323			96,874		
21 Lindenwald Bor.	1,843,525	10,215,025	12,058,550	225,541	161,504		505	184,553		
22 Magnolia Bor.	973,600	7,295,775	8,269,375	52,500	141,225			193,725		
23 Merchantville Bor.	1,553,600	7,467,250	9,022,850	61,518	920,722			982,240		
24 Mt. Ephraim Bor.	2,553,955	8,370,205	10,934,160	56,465	242,835			299,300		
25 Oaklyn Bor.	1,912,400	7,754,475	9,666,875	87,250	150,375			237,625		
26 Pennsauken Twp.	23,479,100	80,356,100	103,835,200	2,937,800	4,835,300			7,773,100		
27 Pine Hill Bor.	992,225	5,757,000	6,749,225	11,222	84,458	195	200	96,075		
28 Pine Valley Bor.	169,122	227,633	396,755	3,189	5,091			8,280		
29 Runnemede Bor.	3,445,360	14,428,460	17,873,820	112,910	322,705		75	435,720		
30 Somerville Bor.	1,110,143	8,624,399	9,704,542	33,116	177,761			210,877		
31 Stratford Bor.	3,821,450	15,736,555	19,561,005	119,315	381,145			500,460		
32 Tavistock Bor.	141,000	214,000	355,000	3,195	55,440			58,635		
33 Voorhees Twp.	2,771,235	9,300,750	12,072,025	63,375	310,650	600	2,550	367,175		
34 Waterford Twp.	1,333,050	6,098,200	7,422,250	35,166	173,391	366	1,477	210,313		
35 Winslow Twp.	3,569,175	13,300,200	16,873,375	114,296	1,818,093	4,295	20,347	1,957,631		
36 Woodlynne Bor.	550,975	3,402,800	3,956,775	21,133	39,019			60,152		
Totals	\$161,479,159	\$710,536,773	\$878,015,932	\$16,222,187	\$47,896,055	\$16,859	\$53,117	\$64,188,218	\$51,600	

Total Amount of Miscellaneous Revenues (Including Surplus Revenue Appropriated) for the support of the County Budget \$6,475,000.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.781710272

Total County Taxes Appropriated \$15,499,526.63

Net County Taxes Appropriated (12 A Iii) \$15,335,141.97

Adjustments (Net Total 12 A Iii) ± \$2,934.05

Abstract of Rates and Exemptions in the County of Camden, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4(e) + 4(f) — 5(c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Rate Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) Is Greater Than (a))	(a) County Equal Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to Business (R. S. 54:4-11)	(b) Personal Property Common Level Applicable to Personal Property Used In Business (R. S. 54:4-11)
1 Audubon Bor.				\$25,874.975	\$6.32	\$12.32	\$6.10	46.85	48.00
2 Audubon Park Bor.				731.905	10.80	6.32	10.86	50.00	50.00
3 Barrington Bor.				20,417.359	6.36	14.74	47.96	47.96	47.00
4 Bellmawr Bor.				23,137.500	6.78	9.62	6.76	41.45	46.00
5 Berlin Bor.				9,987.678	6.58	9.30	6.38	43.62	42.00
6 Berlin Twp.				6,220.454	7.32	13.68	7.22	44.31	47.00
7 Brooklawn Bor.				5,065.915	5.31	5.68	5.32	47.13	47.00
8 Camden City				173,367.455	9.30	11.38	8.92	53.85	50.00
9 Cherry Hill Twp.				180,942.750	6.44	4.60	6.52	48.33	46.00
10 Cheslhurst Bor.				1,147.115	9.94	48.56	9.46	40.10	26.00
11 Clementon Bor.				8,549.803	7.30	5.38	7.36	53.16	48.00
12 Collingswood Bor.				37,176.025	6.96	11.06	6.80	49.19	46.00
13 Gibbsboro Bor.				5,793.887	6.48	8.86	6.22	51.34	50.00
14 Gloucester City				29,421.071	7.18	5.38	7.50	53.14	50.00
15 Gloucester Twp.				40,947.481	6.50	10.92	6.40	46.38	47.00
16 Haddon Twp.				41,257.025	7.16	6.24	7.18	48.07	48.00
17 Haddonfield Bor.				40,101.250	7.66	8.44	7.64	41.20	42.00
18 Haddon Heights Bor.				19,530.176	7.80	9.24	7.76	41.58	42.00
19 Hi-Nella Bor.				1,462.190	5.28	18.32	5.12	48.00	48.00
20 Laurel Springs Bor.				4,908.043	6.40	8.02	6.24	47.85	48.00
21 Lawnside Bor.				3,825.869	7.44	5.11	7.50	45.55	47.00
22 Lindenvold Bor.				12,243.104	7.96	9.18	7.94	44.81	48.00
23 Magnolia Bor.				8,463.100	7.74	8.86	7.72	45.81	43.00
24 Merchantville Bor.				10,008.090	7.12	10.42	6.76	45.16	47.00
25 Mt. Ephraim Bor.				11,233.010	6.42	8.34	6.38	44.74	48.00
26 Oaklyn Bor.				9,904.700	6.84	5.06	6.90	45.21	46.00
27 Pennsauken Twp.				111,608.300	5.60	9.30	5.28	48.41	46.00
28 Pine Hill Bor.	\$33,650	\$500	\$34,150	6,811.150	9.44	7.56	9.46	48.80	50.00
29 Pine Valley Bor.				405.065	6.70	1.52	6.82	30.55	50.00
30 Runnemede Bor.				18,309.540	5.44	11.02	5.30	50.98	50.00
31 Somerdale Bor.				9,975.419	8.20	10.88	8.14	43.57	46.00
32 Stratford Bor.				20,061.465	6.24	5.36	6.26	47.22	48.00
33 Tavistock Bor.				413.635	2.70	.34	3.06	47.07	50.00
34 Voorhees Twp.				12,439.200	6.24	4.38	6.28	46.03	47.00
35 Waterford Twp.				7,632.563	8.60	2.84	8.76	36.74	42.00
36 Winslow Twp.				18,830.406	6.58	3.74	6.90	43.74	46.00
37 Woodlynne Bor.				4,016.927	9.20	7.66	9.22	45.44	44.00
Totals	\$33,650	\$500	\$34,150	\$942,221.600					

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1967—(Continued)

TAXING DISTRICT	9	10 ⁸ Equalization		11	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock)			
	True Value of Class 11 Railroad Property (C. 139, L. 1966)	Equalization		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	II—Adjustments Resulting from			
		(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19		(a)—County Equalization Table Apperits (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
					Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1 Audubon Bor.	\$3,100		\$29,398,775	\$55,186,850	\$431,401.27		\$1,085.01	
2 Audubon Park Bor.			731,965	1,463,810	11,442.75			
3 Barrington Bor.	3,299		22,213,917	42,631,306	333,253.29		720.46	
4 Bellmawr Bor.	5,479		32,559,695	55,700,494	435,416.48		2,067.41	
5 Berlin Bor.			12,964,753	22,957,910	179,464.34		371.14	
6 Berlin Twp.			7,807,411	14,927,865	109,657.26		576.64	
7 Brooklawn Bor.	610		5,684,561	10,751,116	84,042.57			
8 Camden City	3,455,651		152,436,738	329,289,874	2,574,092.76		24,652.99	
9 Cherry Hill Twp.	62		194,339,964	375,282,776	2,933,634.00		21,081.56	
10 Cheslhurst Bor.			1,732,838	2,879,953	22,512.88			
11 Clementon Bor.	923		7,595,621	16,146,347	126,217.65		265.39	
12 Collingswood Bor.			38,576,923	75,752,948	592,168.57		1,111.40	
13 Gibbstown Bor.			5,520,302	11,314,189	88,414.17		1,062.97	
14 Gloucester City	23,722		26,463,176	55,907,969	437,038.33		420.69	
15 Gloucester Twp.	2,133		47,369,860	88,259,474	689,933.37		550.36	
16 Haddon Twp.	3,713		44,572,521	85,833,289	670,967.63		1,119.09	
17 Haddonfield Bor.	4,368		57,156,007	97,291,625	760,304.11		1,690.81	
18 Haddon Heights Bor.	6,580		27,431,350	46,968,106	367,154.50		691.79	
19 H.Nella Bor.	30		1,475,336	2,937,556	22,963.17			
20 Laurel Springs Bor.	55		5,346,084	10,254,182	80,157.99		118.27	
21 Lawnside Bor.			4,566,841	8,392,710	65,606.67		165.73	
22 Lindenwald Bor.	1,516		15,051,781	27,296,401	213,378.77		1,506.61	
23 Magnolia Bor.			10,038,885	18,501,985	144,631.91		438.33	
24 Merchantville Bor.	3,518		12,067,992	22,079,540	172,598.66		200.66	
25 Mt. Ephraim Bor.			13,828,931	25,061,941	195,911.76		371.45	
26 Oaklyn Bor.	6,317		11,994,470	21,905,517	171,237.67		97.41	
27 Pennsauken Twp.	77,451		119,780,962	231,467,213	1,860,402.98		8,942.41	
28 Pine Hill Bor.	45		7,177,229	13,988,424	109,318.91		359.74	
29 Pine Valley Bor.			910,300	1,315,365	10,282.31			
30 Runnemede Bor.			17,622,355	35,931,895	280,883.31		5,844.91	
31 Somerdale Bor.			12,894,167	22,869,586	178,773.90		338.71	
32 Stratford Bor.	660		22,406,412	42,468,537	331,980.91		1,063.83	
33 Tuckahoe Bor.			457,830	871,465	6,812.33			
34 Voorhees Twp.			14,568,450	27,007,650	211,121.57		1,333.06	
35 Waterford Twp.	360		13,070,276	20,703,199	161,839.03		287.13	
36 Winslow Twp.	7,337		24,000,538	42,838,281	334,871.21		3,948.25	
37 Woodlynne Bor.			4,827,472	8,844,399	69,137.57		210.00	
Totals	\$3,637,579		\$1,026,492,568	\$1,972,351,747	\$15,418,076.02		\$82,934.05	

Total County Taxes Apportioned (Including Adjustments—
Total 12 A) \$15,418,076.02

* Includes equalization of Taxable Personal Property Used in Business.
† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

A—Lower Camden County Regional High School (Edgewood) \$1,597,458.50
 B—Black Horse Regional High School (Trifton) 664,218.00
 C—Central Camden Regional High School (Sterling) 715,128.77
 D—Eastern Camden Regional High School 438,586.32
 \$3,124,064.55

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES																				
Section A—Continued			Section B		Section C—Local Taxes to Be Raised for			Section D—Tax Levy												
III			County Library Taxes			I—District School Purposes			I		II		III							
Net County Taxes Apportioned						(a) As Required by District School Budget			(b) Regional Consolidated and Joint School Budgets			(c) As Required by Local Municipality Stock Tax)			Total Tax Levy (Cols. AIII + B + CII, b, c + CII)		Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)		Total on Which Tax Rate Is Computed (Cols. I + II)	

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1967—(Concluded)

CAMDEN COUNTY

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TAXING DISTRICT	13 Bank Stock • • • Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Audubon Bor.	\$5,747.38		\$3,466,025	\$90,000.00	\$152,551.00	\$15,000.00	\$257,551.00
2 Audubon Park Bor.			200,078	18,627.05	4,700.00	28,820.00	47,147.05
3 Barrington Bor.	402.86		895,600	60,000.00	119,691.00	253,862.22	433,553.22
4 Bayview Bor.	2,065.84		3,064,675	70,000.00	175,218.00	23,000.00	268,218.00
5 Berlin Bor.	2,576.80		1,566,250	56,000.00	131,051.00	29,000.00	216,051.00
6 Berlin Twp.	188.40		225,450	51,300.00	74,105.00	26,500.00	151,905.00
7 Brooklawn Bor.	494.27		749,325	13,515.88	92,708.00	8,000.00	114,223.88
8 Camden City	82,211.70		38,218,365	5,121,162.67	5,121,162.67	710,000.00	6,334,162.67
9 Cherry Hill Twp.	10,910.89		12,821,650	1,300,000.00	1,205,000.00	271,000.00	2,776,000.00
10 Chesilhurst Bor.			60,682	20,000.00	29,300.00	15,791.00	65,091.00
11 Clementon Bor.	1,162.88		836,575	50,000.00	71,000.00	38,000.00	159,000.00
12 Collingswood Bor.	6,361.40		4,194,450	115,000.00	278,000.00	110,000.00	503,000.00
13 Gloucester Bor.			445,750	26,000.00	35,572.00	7,000.00	68,572.00
14 Gloucester City	3,920.65		3,661,850	90,000.00	326,168.00	88,000.00	502,168.00
15 Gloucester Twp.	3,507.71		5,545,710	205,000.00	205,000.00	100,000.00	620,000.00
16 Haddon Twp.	2,146.85		4,513,800	200,000.00	300,000.00	65,000.00	565,000.00
17 Haddonfield Bor.	12,451.75		5,700,700	130,300.00	60,000.00	265,119.00	475,919.00
18 Haddon Heights Bor.	3,453.73		5,508,175	62,300.00	188,200.00	5,000.00	255,700.00
19 H.Nella Bor.	35.01		62,200	12,500.00	22,000.00	7,500.00	42,000.00
20 Laurel Springs Bor.	1,039.47		448,565	20,000.00	80,900.00	3,000.00	103,900.00
21 Lawton Bor.			298,550	122,000.00	52,800.00	40,000.00	214,800.00
22 Lindenwald Bor.	448.09		4,528,970	79,500.21	109,626.00	50,000.00	239,126.21
23 Magnolia Bor.	378.08		584,600	55,000.00	80,900.00	27,000.00	162,900.00
24 Merchantville Bor.	4,516.56		1,970,440	37,000.00	135,000.00	6,500.00	178,500.00
25 Mt. Ephraim Bor.	1,995.40		1,325,310	50,000.00	87,000.00	7,000.00	144,000.00
26 Oakton Bor.	2,597.52		1,009,450	54,400.00	101,551.00	10,500.00	166,451.00
27 Pennsauken Twp.	0,092.63		9,910,450	168,356.37	787,728.84	130,000.00	1,086,085.21
28 Pine Hill Bor.	154.03		750,525	15,000.00	67,000.00	35,000.00	117,000.00
29 Pine Valley Bor.				3,925.00			3,925.00
30 Runnemede Bor.	2,835.57		2,976,000	100,000.00	145,000.00	25,000.00	270,000.00
31 Somerdale Bor.	1,283.02		1,360,755	95,000.00	105,643.62	25,000.00	225,643.62
32 Stratford Bor.	305.93		2,419,800	64,000.00	118,000.00	37,000.00	219,000.00
33 Tavistock Bor.				1,216.00	509.00		1,725.00
34 Voorhees Twp.	586.19		1,025,850	100,000.00	110,000.00	47,000.00	257,000.00
35 Waterford Twp.	2,146.56		617,000	20,000.00	78,042.00	60,000.76	158,042.76
36 Wallow Twp.	82.49		226,825	173,000.00	174,765.00	100,000.00	447,765.00
37 Woollyne Bor.			830,150	20,000.00	26,000.00	12,400.00	59,000.00
Totals	\$164,384.66		\$121,941,010	\$4,269,390.52	\$10,905,564.13	\$2,675,301.98	\$17,910,256.63

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1	2	3	Taxable Value of Tangible Personal Property					(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)
				(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop Used in Business (Cols. a + b + c + d)	
1 Avalon Bor.	\$14,693,900	\$22,074,450	\$36,768,350	\$66,400	\$477,300			\$543,700	
2 Cape May City	6,002,330	21,189,000	27,791,330	136,910	1,332,580			1,469,490	
3 Cape May Point Bor.	603,625	2,384,525	2,988,150	405	11,561			11,966	
4 Dennis Twp.	1,750,105	5,961,894	7,711,999	56,467	255,431		\$17,703	337,577	
5 Lower Twp.	9,712,850	46,496,900	56,179,750	247,887	3,171,464		14,999	3,434,350	\$8,000
6 Middle Twp.	11,625,270	26,570,625	38,195,895	425,468	1,637,422			2,062,890	
7 North Wildwood City	11,322,981	37,039,844	48,362,825	160,123	1,764,107		17,571	2,085,317	107,600
8 Ocean City	52,635,405	114,183,005	166,878,410	407,232	3,383,389			3,790,621	
9 Sea Isle City	7,936,900	17,500,800	25,437,700	55,862	452,184			507,946	
10 Stone Harbor Bor.	12,199,356	23,623,150	35,822,500	66,033	450,957			516,990	
11 Upper Twp.	4,518,350	13,643,200	18,161,550	87,850	715,331			802,631	
12 West Cape May Bor.	526,445	3,288,500	3,814,945	34,750	69,094		9,437	103,888	
13 West Wildwood Bor.	507,040	2,528,880	3,035,920	4,295	34,145		3,044	38,380	
14 Wildwood City	27,087,692	45,554,423	72,642,115	930,645	4,650,122			5,580,767	
15 Wildwood Crest Bor.	13,464,900	38,040,900	51,505,800	22,976	1,797,137			1,820,113	
16 Woodbine Bor.	466,050	3,416,400	3,882,450	125,899	481,615		1,149	608,663	
Totals	\$175,713,193	\$423,486,496	\$599,199,689	\$2,829,082	\$20,633,839	\$12,832	\$63,903	\$23,589,656	\$249,300

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4(e) + 4(f) - 5(c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personality Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) Is Greater Than (a))	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R. S. 54:4-11)
1 Avalon Bor.				\$37,312,050	\$2.02	\$3.45	\$2.00	92.65	95.00
2 Cape May City				29,230,820	3.83	4.05	3.82	96.26	100.00
3 Cape May Point Bor.				3,000,116	3.41	8.13	3.42	84.06	81.00
4 Dennis Twp.		\$1,000	\$1,000	8,018,576	2.63	2.78	2.63	79.24	75.00
5 Lower Twp.				59,622,100	2.62	3.39	2.57	91.69	102.00
6 Middle Twp.				40,388,812	2.47	2.95	2.44	98.44	97.00
7 North Wildwood City				50,307,055	2.71	3.93	2.67	87.73	86.00
8 Ocean City				170,669,031	2.42	3.50	2.40	88.56	88.00
9 Sea Isle City				26,079,386	2.37	3.05	2.37	100.98	92.00
10 Stone Harbor Bor.				36,339,490	1.81	1.96	1.81	81.12	77.00
11 Upper Twp.				18,974,168	1.01	1.37	1.00	85.09	77.00
12 West Cape May Bor.				3,921,833	4.07	3.82	4.08	96.10	90.00
13 West Wildwood Bor.				3,074,300	2.87	3.50	2.80	91.50	100.00
14 Wildwood City				78,222,882	2.49	3.63	2.40	92.09	98.00
15 Wildwood Crest Bor.				53,325,913	2.48	1.79	2.50	89.14	88.00
16 Woodbine Bor.				4,491,113	3.99	3.64	4.04	102.31	125.00
Totals		\$1,000	\$1,000	\$623,037,645					

Abstract of Rates and Exemptions in the County of Cape May, for the Year 1967—(Continued)

TAXING DISTRICT	9	10% Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 + 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock)				
		(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19		I Total County Taxes Apportioned (Including Total Net Adjustments)	II—Adjustments Resulting from		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	Add Under- payment
						(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment		
1 Avalon Bor.			\$2,945,479	\$40,257,529	\$183,303.69			\$926.03	\$265.56
2 Cape May City	\$20,721		1,079,779	30,361,320	138,243.51				
3 Cape May Point Bor.			569,439	3,569,555	16,253.17				8.36
4 Dennis Twp.	107		2,132,954	10,181,727	46,360.22				2,919.41
5 Lower Twp.	211		3,091,654	64,713,965	294,600.63				
6 Middle Twp.	25,110		669,794	41,086,716	187,079.21			255.10	
7 North Wildwood City			7,070,114	57,387,169	261,299.69			2,823.68	368.31
8 Ocean City	20,454	\$202,697	22,073,915	192,763,400	877,705.21			31.95	
9 Sea Isle City			25,876,689	25,876,689	117,823.74			7.44	
10 Stone Harbor Bor.			8,491,812	44,831,302	204,129.35				
11 Upper Twp.	3,552		3,425,110	22,402,830	102,003.30				8.84
12 West Cape May Bor.	5,274		166,697	4,093,804	18,640.22				24.12
13 West Wildwood Bor.			176,694	3,250,994	14,802.67			27.09	
14 Wildwood City	42,656		6,353,433	84,618,971	385,293.64			444.62	
15 Wildwood Crest Bor.			6,523,191	59,849,104	272,509.57			452.59	
16 Woodbine Bor.	93	\$7,660	.....	4,403,546	20,050.56			64.91	
Totals	\$121,238	\$290,357	\$63,780,095	\$689,648,621	\$3,140,101.38			\$5,033.41	\$3,594.60

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES									
Section A—Continued		Section B	Section C—Local Taxes to Be Raised for			Section D—Tax Levy			
III			I—District School Purposes			II	I	II	III
Net County Taxes Apportioned		County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due on Bank Stock Tax)	Total Tax Levy [Cols. AII + B + CII, b, c + CII]	Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	Total on Which Tax Rate is Computed (Cols. I + II)
1	Avalon Bor.	\$182,377.66	\$4,451.93	\$68,946.83	.....	\$487,744.55	\$743,520.97	\$9,750.00	\$753,270.97
2	Cape May City	138,509.07	3,379.59	209,315.08	.....	562,352.26	1,097,910.69	24,110.00	1,122,020.69
3	Cape May Point Bor.	16,253.17	396.62	30,747.00	\$184,354.69	52,000.00	99,396.79	3,690.00	103,086.79
4	Dennis Twp.	46,368.58	1,131.49	144,875.48	.....	.....	192,375.55	19,610.00	211,985.55
5	Lower Twp.	297,580.04	7,257.43	438,101.35	485,876.90	227,772.10	1,456,588.42	102,950.00	1,559,538.42
6	Middle Twp.	186,824.11	4,559.40	669,957.43	.....	61,298.15	925,619.09	71,390.00	997,039.09
7	North Wildwood City	291,668.00	6,384.77	315,419.35	.....	715,328.61	1,327,356.73	37,890.00	1,365,240.73
8	Ocean City	874,881.53	.....	820,400.00	190,525.00	2,108,292.19	4,054,008.72	83,900.00	4,137,978.72
9	Sea Isle City	117,791.79	2,874.46	142,046.91	.....	311,029.90	683,743.15	15,260.00	619,003.15
10	Stone Harbor Bor.	204,121.91	4,981.09	105,759.00	.....	333,489.11	648,351.11	9,400.00	657,751.11
11	Upper Twp.	102,015.14	2,489.41	61,901.24	.....	977.36	165,428.43	23,830.00	192,258.43
12	West Cape May Bor.	18,661.34	455.42	39,714.00	68,806.41	21,338.00	151,978.17	7,720.00	159,698.17
13	West Wildwood Bor.	14,775.58	360.68	13,341.50	.....	56,880.00	83,357.76	2,990.00	86,347.76
14	Wildwood City	384,849.02	9,391.99	338,245.48	74,035.00	1,109,121.54	1,915,643.03	33,690.00	1,948,733.03
15	Wildwood Crest Bor.	272,659.98	6,639.57	363,748.00	.....	614,858.66	1,287,303.21	33,910.00	1,321,213.21
16	Woodbine Bor.	19,983.65	490.77	116,536.41	.....	31,855.77	168,868.63	10,260.00	179,128.63
	Totals	\$3,138,722.57	\$55,244.62	\$3,882,065.69	\$739,038.00	\$293,116.00	\$14,926,480.45	\$489,820.00	\$15,416,300.45

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1967—(Concluded)

TAXING DISTRICT	13	14	15	16			
	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)
1 Avalon Bor.	\$755.45	.....	\$4,204.425	\$257,105.00	\$93,640.00	\$29,000.00	\$379,745.00
2 Cape May City	2,268.74	.....	11,846.025	104,794.34	191,231.82	100,000.00	396,026.16
3 Cape May Point Bor. ....	.....	.....	55.325	10,000.00	12,800.00	6,672.51	29,472.51
4 Dennis Twp. ....	.....	.....	797.135	50,018.10	100,667.00	30,000.00	180,685.10
5 Lower Twp.	780.16	.....	4,104.100	84,000.00	386,041.75	116,000.00	586,041.75
6 Middle Twp.	3,025.48	.....	5,105.200	162,000.00	235,526.37	105,000.00	502,526.37
7 North Wildwood City	802.57	.....	3,298.350	185,000.00	181,406.00	100,000.00	476,406.00
8 Ocean City	7,389.11	.....	4,133.271	220,000.00	522,084.00	138,696.93	880,780.93
9 Sea Isle City	978.55	.....	2,069.300	100,000.00	107,606.00	25,000.00	232,606.00
10 Stone Harbor Bor.	1,510.89	.....	2,786.400	169,442.91	116,452.00	15,000.00	300,894.91
11 Upper Twp.	977.36	.....	1,161.300	300,000.00	401,910.00	13,131.11	715,041.11
12 West Cape May Bor. ....	.....	.....	267,200	12,564.30	21,012.00	12,500.00	46,066.30
13 West Wildwood Bor. ....	.....	.....	29,305	12,500.00	25,000.00	6,500.00	44,000.00
14 Wildwood City	7,148.84	.....	8,861.862	97,000.00	842,535.39	162,000.00	1,071,535.39
15 Wildwood Crest Bor.	962.14	.....	3,162.200	75,000.00	136,649.00	94,300.00	306,549.00
16 Woodbine Bor.	581.33	.....	3,764.170	29,500.00	48,907.00	27,000.00	105,407.00
Totals	\$27,180.62	.....	\$55,635.588	\$1,848,914.65	\$3,423,486.33	\$981,400.55	\$6,253,801.53

(1) Avalon Sewerage Authority.

(2) C. S. Government.

(3) Volunteer Fire Co.

(4) State Forest—Fish & Game.

(5) Vets. F. W. or American Legion.

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes

\$1,540,343.34

\$0.45632773

\$3,165,903.19

Less: Bank Stock Taxes Due County

27,180.62

Net County Taxes Apportioned (12 A III)

\$3,138,722.57

Adjustments (Net Total 12 A IIB) =

\$1,438.81

Total County Taxes Apportioned (Including Adjustments—

Total 12 A I)

\$3,140,161.38

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

***Bank Stock Tax Due Municipality

Bank Stock Tax Due County

\$27,180.62

Total Bank Stock Tax

\$54,361.24

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—40%

TAXING DISTRICT	Taxable Value of Tangible Personal Property								
	1	2	3	(a)	(b)	(c)	(d)	(e)	(f)
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)
1 Bridgeport City	\$5,942,605	\$20,689,605	\$26,632,210	\$1,200,725	\$2,794,925			\$4,001,650	
2 Commercial Twp.	581,671	2,130,144	2,711,815	12,037	276,892	\$302	\$1,421	290,652	\$9,240
3 Deerfield Twp.	946,900	2,782,000	3,728,900	21,385	147,365		22,060	190,840	
4 Downe Twp.	997,310	1,527,210	2,434,520	2,395	292,235	2,170	2,130	296,140	
5 Fairfield Twp.	1,163,500	3,030,925	4,193,525	10,732	122,120	1,536	9,068	143,456	
6 Greenwich Twp.	538,735	1,014,300	1,553,035	14,289	43,723	1,260	6,567	65,839	
7 Hopewell Twp.	1,090,920	4,743,350	6,704,370	9,495	155,446	13,490	23,232	201,663	
8 Lawrence Twp.	1,310,860	1,792,675	3,103,535	28,120	142,331		15,521	186,194	
9 Maurice River Twp.	1,875,177	2,985,712	4,860,889	24,470	538,897	571	1,005	564,943	
10 Millville City	5,131,550	26,661,900	31,793,450	865,886	2,892,354		5,668	3,723,908	60,400
11 Slicks Bar	139,760	644,480	784,240	3,812	16,913	1,620	7,904	30,249	
12 Snow Creek Twp.	640,300	1,005,400	1,654,700	15,898	41,125	1,204	38,469	90,695	
13 Upper Deerfield Twp.	2,176,420	8,598,820	10,775,240	74,791	573,169	51,117	46,069	743,149	
14 Vineyard City	20,152,880	64,737,300	84,890,180	1,739,100	4,397,000	28,700	58,600	6,223,400	
Totals	\$43,477,588	\$142,343,021	\$185,820,609	\$4,029,338	\$12,394,495	102,192	237,724	\$16,763,749	\$69,640

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4(c) + 4(f) — 5(c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)
1 Bridgeton City	\$30,633,800	\$10.21	\$12.35	\$9.89	88.82	39.00
2 Commercial Twp.	\$960	.....	3,010,737	11.46	15.25	11.05	31.44	30.00
3 Deerfield Twp.	3,919,700	5.11	8.78	4.92	52.51	40.00
4 Downe Twp.	2,733,610	8.57	11.03	8.27	36.46	38.00
5 Fairfield Twp.	4,336,981	7.96	8.45	7.94	31.33	40.00
6 Greenwich Twp.	1,618,874	8.34	16.93	7.98	41.89	40.00
7 Hopewell Twp.	6,906,033	6.76	8.49	6.70	39.54	40.00
8 Lawrence Twp.	3,289,729	8.52	12.34	8.29	36.97	40.00
9 Maurice River Twp.	5,486,232	7.51	9.15	7.32	41.11	40.00
10 Millville City	\$10,000	.....	\$10,000	35,507,358	8.89	8.45	8.94	36.09	37.00
11 Shiloh Bor.	814,489	7.38	10.92	7.24	38.31	40.00
12 Snow Creek Twp.	1,751,396	7.42	13.27	7.08	42.18	40.00
13 Upper Deerfield Twp.	1,000	1,000	11,520,389	6.93	10.29	6.70	38.03	37.00
14 Vineland City	91,112,580	7.53	11.39	7.25	41.52	40.00
Totals	\$10,000	\$1,960	\$11,960	\$202,642,038	.....	.....	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1967—(Continued)

TAXING DISTRICT	9	10§ Equalization		11	12—APPORTIONMENT OF TAXES			
	True Value of Class 11 Railroad Property (C. 139, L. 1966)			Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	Section A—County Taxes (Less Tax Due County on Bank Stock)			
					II—Adjustments Resulting from			
					I			
		(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19		Total County Taxes Apportioned (Including Net Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	Deduct Over- payment
1 Bridgeport City	\$98,532		\$48,921.134	\$78,963.596	\$638,334.40		\$2,234.53	
2 Commercial Twp.	130		6,691.738	9,402.615	77,626.72		234.30	
3 Deerfield Twp.	476		3,658.014	7,578.314	61,262.44		27.33	
4 Downe Twp.			4,450.803	7,464.949	60,346.01		368.87	
5 Fairfield Twp.	1,312		9,406.673	13,744.366	111,113.13		138.02	
6 Greenwich Twp.			2,253.134	3,872.010	31,301.00		16.90	
7 Hopewell Twp.	296		10,554.043	17,460.372	141,148.16		7.76	
8 Lawrence Twp.	3,164		5,570.496	8,863.349	71,650.88		1.25	
9 Maurice River Twp.	9,041		7,810.630	13,305.903	107,563.78		327.99	
10 Mill Hill City	99,281		62,042.161	98,248.800	794,234.91		2,522.66	
11 Sillon Hor.			1,308.224	2,122.713	17,159.83			
12 Stow Creek Twp.			2,413.293	4,164.689	33,066.90		13.28	
13 Upper Deerfield Twp.	3,598		18,827.053	30,351.040	245,355.22		721.55	
14 Vineland City	110,410		128,901.038	220,124.028	1,779,463.85		25,166.21	
Totals	\$326,240		\$312,899,036	\$515,807,314	\$4,170,227.32		\$31,801.85	

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES											
TAXING DISTRICT	Section A— Continued		Section B		Section C—Local Taxes to Be Raised for			Section D—Tax Levy			
	Net County Taxes Apportioned	III	County Library Taxes	I—District School Purposes			II	I	II	Total on Which Tax Rate Is Computed (Cols. I + II)	
				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget					
											Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)
1 Bridgeton City	\$636,099.87			\$1,362,343.77			\$13,677.50	\$1,019,329.59	\$3,031,441.73	\$96,190.00	\$3,127,631.73
2 Commercial Twp.	77,391.82			197,704.38				50,345.88	325,442.08	19,500.00	345,002.08
3 Deerfield Twp.	61,284.51			128,138.29					189,372.80	11,000.00	200,372.80
4 Downe Twp.	59,977.14			131,496.90				27,439.99	218,914.03	15,410.00	234,324.03
5 Fairfield Twp.	110,955.11			204,156.50				11,721.58	326,833.19	18,170.00	345,003.19
6 Greenwich Twp.	31,284.10			86,974.87				10,695.24	128,957.21	6,080.00	135,037.21
7 Hopeval Twp.	141,140.40			308,463.00				449,603.40	17,020.00	466,623.40	466,623.40
8 Lawrence Twp.	171,499.63			168,307.79				29,475.02	269,430.44	10,880.00	280,310.44
9 Maurice River Twp.	107,235.79			247,399.02				36,134.00	390,768.81	20,980.00	411,748.81
10 Millville City	791,712.25			1,305,000.00			157,806.50	770,733.01	3,025,251.76	130,865.00	3,156,116.76
11 Sullish Bor.	17,159.83			39,902.32					57,062.15	3,050.00	60,112.15
12 Stow Creek Twp.	33,653.71			78,916.00				13,000.00	125,569.71	4,440.00	130,009.71
13 Upper Deerfield Twp.	244,633.67			492,131.89				38,719.35	775,484.91	23,200.00	798,684.91
14 Vineland City	1,754,297.64			3,028,490.00			286,716.90	1,583,571.99	6,653,076.53	210,380.00	6,863,456.53
Totals	\$4,138,425.47			\$7,779,424.73			\$458,200.90	\$3,591,157.65	\$15,967,208.75	\$587,225.00	\$16,554,433.75

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1967—(Concluded)

TAXING DISTRICT	13	14	15	16			
				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)
1 Bridgeton City	\$15,078.08		\$7,281,428	\$4,000.00	\$363,039.64	\$225,900.00	\$592,039.64
2 Commercial Twp.	608.14		283,514	40,000.00	63,491.00	35,000.00	138,491.00
3 Deerfield Twp.			214,300	39,537.46	58,410.00	30,000.00	127,947.46
4 Downe Twp.			189,900	20,000.00	49,988.00	22,000.00	91,988.00
5 Fairfield Twp.			205,375	42,890.00	87,976.00	45,000.00	175,866.00
6 Greenwich Twp.			181,250	9,000.00	25,026.00	12,000.00	46,026.00
7 Howell Twp.	769.54		853,125	45,341.00	62,889.00	25,000.00	133,230.00
8 Lawrence Twp.	450.98		422,900	18,726.02	57,399.98	49,000.00	125,126.00
9 Maurice River Twp.			1,964,410	64,721.15	103,494.88	64,000.00	232,216.03
10 Mill-Hill City	8,301.45		7,424,350	120,000.00	562,229.68	105,000.00	787,229.68
11 Shiloh Bor.			33,900	11,790.54	4,880.00	100.00	16,770.54
12 Stow Creek Twp.			129,800	15,584.80	29,358.00	9,000.00	53,942.80
13 Upper Deerfield Twp.	680.65		748,870	101,446.50	118,500.00	23,000.00	242,946.50
14 Vineland City	19,769.28		22,295,500	205,000.00	1,268,961.91	325,000.00	1,858,961.91
Totals	\$45,718.12		42,228,422	\$798,037.47	\$2,855,644.09	\$970,000.00	\$4,623,681.56
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget				Total County Taxes Appropriated			
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes				Less: Bank Stock Taxes Due County			
				\$2,711,011.59			
				\$0.808391461			
FIRE AND LIGHT DISTRICTS				Total County Taxes Apportioned (including Adjustments—Total 12 A 1)			
District	Valuation	Appropriation	Rate	* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.			
Commercial Fire No. 1	\$1,493,062	\$3,365	\$0.63	Note: Land owned by the State of New Jersey as defined under R. S. 54-1-2.1 is included in Column 15 as exempt property.			
Commercial Fire No. 2	751,482	4,000	.55	*** Bank Stock Tax Due Municipality			
Commercial Fire No. 3	786,263	10,000	1.27	Bank Stock Tax Due County			
Commercial Light No. 1	1,493,062	3,000	.41	Total Bank Stock Tax			
Commercial Light No. 2	751,482	2,000	.27	\$4,170,227.32			
Commercial Light No. 3	786,263	2,000	.26	Total County Taxes Due County			
Downe Fire No. 1	703,350	4,500	.64	\$4,184,143.59			
Downe Fire No. 2	843,310	3,818.75	.45	Net County Taxes Apportioned (12 A III)			
Downe Fire No. 3	843,420	3,000	.35	Adjustments (Net Total 12 A IIb) +			
Vineland Garbage & Trash No. 1	37,333,800	60,000	.16	\$4,138,425.47			

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—100%

	1	2	3	4 Taxable Value of Tangible Personal Property					(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)
				(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)	
TAXING DISTRICT	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)						
1	Belleville, Town of	\$30,791.800	*\$10,700 166,721.300	\$3,781.900	\$8,835.900			\$12,617.800	.....
2	Bloomfield, Town of	65,421.300	*29,000 271,797.200	3,510.700	10,406.600			13,947.300	.....
3	Caldwell, Bor. of	11,106.000	37,656.200	375.300	1,675.400			2,050.700	.....
4	Cedar Grove, Twp. of	24,024.800	61,109.500	586.000	2,418.800		\$2,200	3,007.600	.....
5	East Orange, City of	58,743.400	237,841.300	2,423.824	9,523.602			11,932.426	.....
6	Fairfield, Bor. of	6,586.100	20,803.900	6,219	116,259			122,478	.....
7	Glen Ridge, Bor. of	13,823.000	41,526.700	36,550	624,050			660,600	.....
8	Irvine, Town of	70,415.300	177,379.600	2,259.700	10,091.000			12,350.700	.....
9	Livingston, Twp. of	98,056.750	151,513.700	1,019.100	3,541.300		1,400	4,561.800	.....
10	Maplewood, Twp. of	39,403.500	124,466.800	974.500	2,504.600			3,479.100	.....
11	Millburn, Twp. of	71,403.300	196,368.400	1,360.500	4,155.800			5,516.300	.....
12	Montclair, Town of	86,252.800	191,880.600	1,775.800	5,938.600			7,714.400	.....
13	Newark, City of	259,856.300	958,689.600	34,917.900	98,430.800			133,378.700	.....
14	North Caldwell, Bor. of	13,035.500	29,154.300	32,800	366,100		2,400	401,300	.....
15	Nutley, Town of	34,885.100	130,576.500	1,365.000	6,717.400			8,082.400	.....
16	Orange, City of	28,034.300	98,145.300	2,032.600	5,565.500			7,598.100	.....
17	Roseland, Bor. of	11,262.400	21,638.600	481.700	1,722.500		3,400	2,210.600	.....
18	South Orange, Village of	40,919.500	91,017.300	712.800	2,585.400			3,298.200	.....
19	Verona, Bor. of	26,319.100	71,407.600	630.100	1,211.000		200	1,581.300	.....
20	West Caldwell, Bor. of	21,507.900	60,396.400	488.700	1,504,000		600	1,987.300	.....
21	West Orange, Town of	56,533.500	200,906.000	2,446.700	5,131.300		2,000	7,580.000	.....
22	Totals	\$1,130,455.850	\$3,259,825.900	\$62,378,793	\$187,601,611		\$12,200	\$249,992,604	\$1,900

* Value of municipally owned property leased to non-exempt persons or corporations.
Not included in Cols. 3 or 6 but is equalized and is included in Cols. 10 and 11 of the Abstract of Ratables.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1967—(Continued)

	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4(e) + 4(f) - 5(c)) \$ (Refer to footnote)	7—Tax Rates(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a) Exemption of Residence Superintendent of Religions Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fullout Sellers (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personality Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	(a) County Equal Table—Aver. Ratio of True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R. S. 54:4-11)
1 Belleville, Town of				\$179,339,100		\$6.10	\$1.57	77.98	74.00
2 Blountville, Town of				255,744,500		5.79	4.41	89.65	83.00
3 Caldwell, Bor. of				30,812,900		7.96	4.49	90.31	83.00
4 Cedar Grove, Twp. of				88,141,900	\$3.91			93.65	91.00
5 East Orange, City of				308,537,123		10.14	6.02	82.23	80.00
6 Essex Fells, Bor. of				27,514,378				85.15	84.00
7 Fairfield, Bor. of				82,969,900		4.99	2.81	98.10	98.00
8 Glen Ridge, Bor. of				56,010,300		7.51	4.70	91.23	89.00
9 Irvington, Town of				260,145,600		6.02	4.86	83.91	83.00
10 Livingston, Twp. of				234,132,250	3.49			106.99	100.00
11 Maplewood, Twp. of	\$116,000		\$16,000	107,333,400		5.95	4.56	86.07	84.00
12 Millburn, Twp. of	*14,800			273,054,600		5.62	3.06	89.52	85.00
13 Montclair, Town of	*218,600		233,400	285,847,800		5.82	4.47	95.73	95.00
14 Newark, City of	*128,800		1,158,700	1,380,765,900	3.83	15.87	7.76	85.27	80.00
15 North Caldwell, Bor. of	*1,029,900			42,591,100				101.38	100.00
16 Nutley, Town of				173,544,000		5.32	4.12	75.18	74.00
17 Orange, City of	*62,000		206,500	133,341,200		9.21	5.76	90.66	95.00
18 Roseland, Bor. of	*144,500			35,111,600	3.65			92.02	95.00
19 South Orange, Village of				135,235,000		4.43	4.16	92.71	90.00
20 Verona, City of		\$2,500	2,500	99,565,500			4.06	90.12	89.00
21 West Caldwell, Bor. of				83,901,600	4.15			89.19	88.00
22 West Orange, Town of				265,019,500		7.61	4.86	81.43	77.00
Totals	\$221,600	\$2,500	\$1,017,100	\$4,608,659,154					

* Parsonages.

† Paraplegics.

*1,353,000

\$1,614,600

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1967—(Continued)

TAXING DISTRICT	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock)				
		(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19		II—Adjustments Resulting from				
					Total County Taxes Apportioned (Including Total Net Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
						Deduct Over-payment	Add Under-payment		Deduct Over-payment
1 Belleville, Town of	\$92,704		\$51,525,779	\$230,957,583	\$2,378,551.42	\$1,864.28	\$13,076.88		
2 Bloomfield, Town of	303,533		36,310,683	322,358,716	3,319,859.74	2,589.60	9,990.94		
3 Caldwell, Bor. of	1,700		5,652,065	56,466,065	*969,433.89	449.66	426.30		
4 Cedar Grove, Twp. of	3,243		5,986,986	*94,132,129	3,872,810.50	372.37	228.34		
5 East Orange, City of	432,754		67,080,411	376,050,291		3,067.98	32,271.78		
6 Essex Falls, Bor. of	9,879		4,799,088	32,323,345	332,886.83	204.99			\$49.50
7 Fairfield, Bor. of			1,613,050	84,582,950	871,090.24	568.03			195.16
8 Glen Ridge, Bor. of	30,197		5,454,298	61,494,795	633,313.40	507.95	49.49		
9 Irvington, Town of	325,259		57,144,939	317,615,795	3,271,014.08	2,555.25	16,208.74		
10 Livingston, Twp. of		\$10,305,238		237,827,012	2,449,297.27	\$41,438.74	13,885.41		
11 Maplewood, Twp. of	43,754		27,184,275	194,561,429	2,063,720.15	1,556.25	1,759.28		
12 Milburn, Twp. of	89,076		32,406,189	305,549,865	3,146,751.26	2,388.11	6,677.53		
13 Montclair, Town of	481,283		12,925,280	299,254,373	3,081,916.19	2,387.29	6,047.64		
14 Newark, City of	22,425,506		251,955,689	1,655,147,095	17,015,781.39	13,780.71	320,181.18		
15 North Caldwell, Bor. of		574,294		42,016,806	432,716.40	341.45	817.00		
16 Nutley, Town of	17,589		57,490,583	231,052,172	2,379,525.56	1,811.38		4,397.45	
17 Orange, City of	254,475		13,718,209	147,313,884	1,517,134.20	1,213.42	20,242.97		
18 Roseland, Bor. of	26,943		2,969,532	38,108,075	392,461.74	261.67	107.91		
19 South Orange, Village of	288,664		10,740,960	146,264,624	1,506,328.24	1,191.48	779.00		
20 Verona, Bor. of	2,220		10,941,512	110,509,232	1,138,095.95	862.56	2,109.91		
21 West Caldwell, Bor. of			10,199,319	94,100,919	969,112.47	722.30	998.58		
22 West Orange, Town of			60,972,882	325,992,882	3,357,281.59	2,682.01	12,057.73		
Totals	\$24,828,779	\$10,879,532	\$727,071,739	\$5,403,680,140	\$55,650,612.96	\$41,438.74	\$41,438.74	\$457,916.61	\$4,642.11

*—47,066,064

§ Includes Equalization of Tangible Household Property Used in Business.

\$5,356,014,076

* One-half Cedar Grove's County Tax Rebated Pursuant to Sec. 54:4.5 of Revised Statutes.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES										
Section A—Continued		Section B		Section C—Local Taxes to Be Raised for			Section D—Tax Levy			
III		I—District School Purposes			II		I		III	
Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy [Cols. AIII + B + CIIa, b, c + CII]	Add: Deductions Allowed Veterans and Senior Citizens (C.IIc, L. 1963)	Total on Which Tax Rate is Computed (Cols. I + II)		
1 Belleville, Town of	\$2,367,338.82	\$3,459,143.00			\$2,381,291.33	\$8,297,743.15	\$173,140.00	\$8,380,883.15		
2 Bloomfield, Town of	3,312,458.40	4,721,709.87			3,982,983.38	12,524,138.40	268,040.00	12,792,178.40		
3 Caldwell, Bor. of	531,553.81				566,867.10	2,314,978.87	35,980.00	2,350,958.87		
4 Cedar Grove, Twp. of	*969,577.92	2,114,658.00			772,381.90	*3,856,617.82	70,265.00	*3,442,165.89		
5 East Orange, City of	3,843,695.70	6,367,000.00			7,958,658.39	18,864,158.09	181,970.00	19,046,128.09		
6 Essex Falls, Bor. of	333,201.32	318,736.00			170,111.84	1,054,897.34	11,700.00	1,066,597.34		
7 Fairfield, Bor. of	871,853.43	672,281.73			274,678.33	2,419,012.07	32,700.00	2,451,712.07		
8 Glen Ridge, Bor. of	633,771.86	1,298,567.79			670,850.08	2,663,190.33	44,440.00	2,707,630.33		
9 Irvington, Town of	3,257,360.59	3,952,966.00			5,082,463.01	12,537,064.00	237,480.00	12,774,544.00		
10 Livingston, Twp. of	2,393,973.12	5,242,123.00			1,050,228.73	8,686,324.85	170,380.00	8,856,904.85		
11 Maplewood, Twp. of	2,003,517.12				2,285,468.58	7,529,690.31	143,300.00	7,672,990.31		
12 Millburn, Twp. of	3,142,461.84	3,682,636.73			1,565,492.12	8,390,500.69	93,290.00	8,483,880.69		
13 Montclair, Town of	3,078,255.81	3,431,745.00			3,754,257.51	12,701,072.40	168,340.00	12,869,412.40		
14 Newark, City of	16,739,380.92	36,440,511.00			61,836,812.67	117,210,644.09	736,230.00	117,946,874.09		
15 North Caldwell, Bor. of	432,240.85	539,579.33			89,610.84	1,606,353.12	22,380.00	1,628,733.12		
16 Nutley, Town of	2,385,734.39	2,972,591.57			1,714,629.90	7,072,955.86	169,060.00	7,242,015.86		
17 Orange, City of	1,498,104.65	2,742,434.00			3,516,019.96	7,845,884.61	79,870.00	7,925,754.61		
18 Roseland, Bor. of	392,615.50	354,285.00			226,927.16	1,260,260.10	19,470.00	1,279,730.10		
19 South Orange, Village of	1,506,740.72				1,608,036.47	5,551,999.27	75,110.00	5,627,109.27		
20 Verona, Bor. of	1,136,848.60	2,000,064.71			868,118.12	4,005,031.43	80,060.00	4,085,091.43		
21 West Caldwell, Bor. of	968,836.19				328,500.70	3,407,613.92	67,400.00	3,475,013.92		
22 West Orange, Town of	3,347,905.87	5,822,918.00			3,765,258.79	12,876,652.66	269,140.00	13,085,192.66		
Totals	\$55,197,338.46	\$88,183,930.73	\$10,419,212.98	\$4,116,804.30	\$104,608,987.51	\$262,526,273.98	\$3,090,005.00	\$265,131,562.05		

—484,716.93

\$54,712,621.53

R Regional.

J John—Maplewood South Orange.

C Consolidated—Caldwell West Caldwell.

* One-half Cedar Grove's County Tax Related Pursuant to Sec. 54-4.5 of Revised Statutes.

—484,716.93

\$262,041,557.65

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1967—(Concluded)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Belleville, Town of	\$13,823.31	.....	\$27,744.200	\$580,278.30	\$790,339.50	\$150,000.00	\$1,520,617.80
2 Bloomfield, Town of	21,224.10	.....	32,880.700	827,000.00	1,038,753.89	125,000.00	1,990,753.89
3 Caldwell, Bor. of	8,952.36	.....	11,048.400	92,300.00	314,750.00	31,000.00	438,050.00
4 Cedar Grove, Twp. of	6,855.81	.....	32,556.600	225,000.00	197,195.00	70,000.00	492,195.00
5 East Orange, City of	33,328.83	.....	63,501.600	712,775.00	1,754,114.86	290,000.00	2,756,889.86
6 Essex Falls, Bor. of .....	.....	.....	3,303.300	144,000.00	126,701.19	15,889.89	296,601.38
7 Fairfield, Bor. of	3,234.26	.....	3,540.200	230,000.00	190,102.00	85,000.00	505,102.00
8 Glen Ridge, Bor. of	5,150.90	.....	7,252.400	125,000.00	142,000.00	25,000.00	292,000.00
9 Irvington, Town of	26,116.99	.....	33,612.441	675,000.00	2,366,923.42	180,000.00	3,221,923.42
10 Livingston, Twp. of	8,503.56	.....	23,670.990	777,000.00	741,290.00	230,000.00	1,748,290.00
11 Maplewood, Twp. of	15,238.19	.....	25,712.500	3,88,800.00	387,329.03	81,753.91	857,936.00
12 Millburn, Twp. of	11,720.12	.....	26,802.800	730,000.00	1,190,185.33	123,000.00	2,054,485.33
13 Montclair, Town of	32,482.95	.....	47,781.600	635,323.86	1,423,900.77	400,000.00	2,321,252.63
14 Newark, City of	449,823.83	.....	534,335.300	4,000,000.00	22,073,653.54	4,700,000.00	30,773,653.54
15 North Caldwell, Bor. of .....	.....	.....	12,701.200	92,000.00	161,968.00	36,300.00	291,308.00
16 Nutley, Town of	12,651.11	.....	14,137.850	400,000.00	585,293.73	112,000.00	1,097,293.73
17 Orange, City of	14,483.28	.....	26,183.000	340,000.00	883,907.53	230,000.00	1,453,907.53
18 Roseland, Bor. of .....	.....	.....	1,702.200	97,000.00	146,959.00	25,000.00	268,959.00
19 South Orange, Village of	6,835.45	.....	32,499.800	315,000.00	532,750.16	95,000.00	942,750.16
20 Verona, Bor. of	3,934.06	.....	16,531.300	148,000.00	309,128.00	71,000.00	528,128.00
21 West Caldwell, Bor. of	2,392.61	.....	6,314.500	465,000.00	263,000.00	45,000.00	713,000.00
22 West Orange, Town of	11,186.82	.....	32,519.700	280,000.00	1,168,112.00	350,000.00	1,798,112.00
Totals	\$687,259.22	.....	\$1,017,041.551	\$12,280,377.16	\$36,741,726.25	\$7,533,153.86	\$56,555,257.27

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget				Total County Taxes Apportioned (including Adjustments—	
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes	\$12,492,182.20			Total 12 A 1)	\$55,105,896.03
Total County Taxes Appropriated	\$1,029,850.46			‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.	
Less: Bank Stock Taxes Due County	\$55,399,880.84			***Bank Stock Tax Due Municipality	
Net County Taxes Apportioned (12 A III)	\$67,259.31			Bank Stock Tax Due County	
‡ Adjustments (Net Total 12 A 11b) ±	\$54,712,621.53			Total Bank Stock Tax	
	453,274.50			\$1,374,518.53	

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—30%

TAXING DISTRICT	Taxable Value of Tangible Personal Property								
	1	2	3	4					(f)
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	(a)	(b)	(c)	(d)	(e)	
				Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Property Used in Business (Cols. a + b + c + d)	Tangible Personal Property Not Used in Business (Other Than Household Personal Property and Personal Effects)
1 Clayton Bor.	\$684,300	\$3,800,375	\$4,484,675	\$34,263	\$123,987		\$3,750	\$162,000	
2 Depford Twp.	4,128,895	17,131,125	21,259,950	158,975	362,800	\$14,550	5,150	511,475	
3 East Greenwich Twp.	3,278,500	3,278,500	6,557,000	15,938	66,698	445	7,525	90,606	
4 Elk Twp.	622,425	1,885,600	2,508,025	2,938	50,906	500	13,474	67,818	
5 Franklin Twp.	1,862,850	6,981,600	8,843,900	58,875	311,975	11,650	14,575	400,075	
6 Glassboro Bor.	2,377,600	10,627,675	13,005,275	306,150	998,850		1,850	1,306,850	
7 Greenwich Twp.	2,114,946	30,039,150	32,154,135	782,192	1,127,731		367	1,910,293	
8 Harrison Twp.	995,000	2,328,100	3,323,100	19,265	79,835	1,350	27,710	128,160	
9 Logan Twp.	1,423,853	1,874,437	3,298,290	36,735	217,768	189	7,036	291,728	
10 Mantua Twp.	1,710,900	6,990,325	8,701,225	51,095	294,755	3,600	5,925	354,475	
11 Monroe Twp.	2,611,200	9,536,250	12,147,450	74,650	616,150	3,650	8,100	702,540	
12 National Park Bor.	306,815	2,471,115	2,777,930	8,150	34,725			42,875	
13 Newfield Bor.	309,500	1,634,900	1,944,400	31,050	113,350	200	1,400	146,000	
14 Paulsboro Bor.	1,146,575	6,991,575	8,138,150	290,630	469,455			760,085	
15 Pitman Bor.	1,781,390	9,213,265	11,024,655	105,744	391,363			500,307	
16 South Harrison Twp.	423,550	831,900	1,255,450	613	12,113	232	17,618	30,576	\$600
17 Swedesboro Bor.	366,925	2,359,075	2,726,000	67,111	444,448	987		512,546	
18 Washington Twp.	3,027,935	12,416,300	15,444,235	66,325	272,387	2,800	15,227	356,739	
19 Wenonah Bor.	586,500	2,511,000	3,097,500	3,400	32,560			35,900	
20 West Deptford Twp.	4,732,310	23,358,850	28,091,160	360,183	531,899	174	2,886	891,612	
21 Westville Bor.	841,600	4,549,100	5,390,700	66,000	141,400			207,400	
22 Woodbury City	4,026,150	11,041,700	15,067,850	239,572	926,080			1,165,652	
23 Woodbury Heights Bor.	600,370	3,629,830	4,230,200	88,870	209,915			298,785	
24 Woolwich Twp.	688,800	1,568,100	2,256,900	113,458	204,057		8,822	336,337	
Totals	\$38,465,109	\$177,112,297	\$215,577,406	\$2,982,182	\$8,071,410	\$40,327	\$140,015	\$11,233,934	\$600

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4(e) + 4(f) — 5(c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	(a) County Equal. Table—Aver. Ratio of True Value of Real Property (R. S. 54:3-17 to Business (R. S. 54:4-11)	(b) Personal Property Common Level Applicable to Personal Property Used In Business (R. S. 54:4-11)
1 Clarton Bor.				\$4,646,675	\$12.53	*\$16.70	*\$12.38	29.76	30.00
2 Deptford Twp.				21,801,425	11.80	*24.87	*11.47	27.03	27.00
3 East Greenwich Twp.				4,320,866	8.45	*24.46	*8.11	26.87	28.00
4 Elk Twp.				2,575,843	9.85	*17.29	*9.65	25.29	29.00
5 Franklin Twp.				9,243,975	11.80	*11.92	*11.79	27.90	30.00
6 Glassboro Bor.				14,312,125	13.29	*17.04	*12.92	29.46	30.00
7 Greenwich Twp.				34,094,429	5.56	*10.58	*5.26	25.07	30.00
8 Harrison Twp.				3,451,260	10.82	*15.69	*10.63	26.34	29.00
9 Logan Twp.				3,590,018	9.44	*12.10	*9.21	21.06	30.00
10 Mantua Twp.				9,055,700	*10.82	6.95	10.98	28.25	29.00
11 Monroe Twp.				12,850,000	11.40	*15.55	*11.16	27.13	28.00
12 National Park Bor.				2,823,805	11.97	*13.35	*11.95	31.61	30.00
13 Newfield Bor.				2,090,400	*8.90	5.73	8.14	34.03	30.00
14 Paulsboro Bor.				8,898,235	*10.19	7.51	10.44	31.12	30.00
15 Pitman Bor.				11,524,962	13.17	*18.97	*12.91	26.39	28.00
16 South Harrison Twp.				1,286,026	14.20	*37.61	*13.63	25.12	26.00
17 Swedesboro Bor.				3,239,146	10.10	*14.77	*9.22	34.93	30.00
18 Washington Twp.				15,800,974	*10.32	6.53	10.41	28.17	29.00
19 Wenonah Bor.				3,133,460	11.04	*16.81	*10.97	28.13	29.00
20 West Deptford Twp.				28,985,802	7.99	*24.19	*7.48	31.78	29.00
21 Westville Bor.				5,741,100	10.02	*14.60	*9.84	29.25	29.00
22 Woodbury City				16,233,502	11.56	*17.26	*11.12	27.20	27.00
23 Woodbury Heights Bor.				4,528,985	*9.16	7.27	9.30	21.40	27.00
24 Woolwich Twp.				2,583,237	9.66	*12.84	*9.20	19.40	17.00
Totals				\$226,811,940					

* To be used for computation of local taxes.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1967—(Continued)

GLOUCESTER COUNTY

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TAXING DISTRICT		12—APPORTIONMENT OF TAXES			
		Section A—County Taxes (Less Tax Due County on Bank Stock)		Section B—County Taxes (Less Tax Due County on Bank Stock)	
		I		II	
		Total County Taxes Apportioned (Including Total Adjustments)	(a)—County Equalization Table Appeals (U. S. 54:2-37)	(b)—County Equalization Table Appeals (U. S. 54:2-37)	(b)—County Equalization Table Appeals (U. S. 54:2-37)
9	10a	10b	11	12	13
True Value of Class 11 Property (C. 133, L. 1966)	Amounts Deducted to R. S. 54:3-17 R. S. 54:3-19	Amounts Added Under R. S. 54:3-17 R. S. 54:3-19	Not Valuation County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Deduct Over- payment	Add Under- payment
1 Clayton Bor.	\$6,155	\$10,962,797	\$15,615,627	\$133.73	\$10.50
2 Deptford Twp.	165	58,857,200	80,658,790	603.71	2,556.40
3 East Greenwich Twp.	320	11,746,131	16,067,307	136.59	.....
4 Elk Twp.	119	7,575,074	10,151,036	74.45	.....
5 Franklin Twp.	638	23,788,174	33,082,787	277.88	38.84
6 Glassboro Bor.	33,472	34,189,578	48,535,175	210.112.65	2,385.22
7 Greenwich Twp.	30,018	100,650,302	134,774,749	583,450.65	289.27
8 Harrison Twp. ....	.....	9,606,844	13,058,104	56,529.58	8.53
9 Logan Twp.	59	13,043,800	16,633,877	72,909.38	46.70
10 Mantua Twp.	509	22,967,425	32,023,634	138,632.87	179.58
11 Monroe Twp.	7,118	34,434,079	47,201,107	294,737.37	292.60
12 National Park Bor. ....	.....	6,108,398	8,992,203	86.37	.....
13 Newfield Bor.	468	4,110,488	6,200,916	50.28	2.62
14 Paulsboro Bor.	1,068	19,780,250	28,255,493	26,814.26	983.20
15 Pitman Bor.	362	32,637,730	43,563,054	124,181.79	102.36
16 South Harrison Twp.	12	3,829,386	5,115,424	362.24	.....
17 Swedesboro Bor.	7,047	6,274,121	9,520,314	40.22	.....
18 Washington Twp. ....	.....	40,254,276	56,055,250	83.06	38.08
19 Wenonah Bor.	2,734	8,001,916	11,138,110	379.33	139.23
20 West Deptford Twp. ....	.....	62,491,744	91,477,546	98.01	3.14
21 Westville Bor.	24,024	13,892,704	19,657,828	776.93	255.09
22 Woodbury City	37,972	43,450,255	59,751,709	21.67	21.30
23 Woolwich Heights Bor.	355	16,344,916	20,874,256	508.29	156.34
24 Woolwich Twp.	465	10,969,898	13,553,600	90,366.32	323.37
Totals	\$153,020	\$595,403,026	\$822,367,986	\$6,428.33	16.80

§ Includes equalization of Personal Property Used in Business.

Abstract of Rates and Exemptions in the County of Gloucester, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES											
TAXING DISTRICT	Section A— Continued		Section B County Library Taxes	Section C—Local Taxes to Be Raised for			Section D—Tax Levy				
	Net County Taxes Apportioned	111		I—District School Purposes			II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy (Cols. AIII + B + CII, b, c + CII)	II Add: Deductions Allowed Veterans and Senior Citizens (C.II3, L.1963)	III Total on Which Tax Rate is Computed (Cols. I+II)	
				(a) As Required by District School Budget	(b) Regional Consolidated Joint School Budgets	(c) As Required by Local Municipal Budget					
1 Claxton Bor.	\$87,724.53			\$366,126.00			\$116,376.39	\$550,226.92	\$31,630.00	\$581,856.92	
2 Deptford Twp.	317,255.66			1,624,076.75			469,872.37	2,441,234.78	130,720.00	2,571,954.78	
3 East Greenwich Twp.	69,693.25			90,468.00		K\$188,545.38	†-172.46	318,534.17	16,430.00	334,964.17	
4 Elk Twp.	44,019.40			43,936.47		\$148,535.33		236,491.20	17,030.00	253,521.20	
5 Franklin Twp.	143,210.61			394,111.00		\$466,064.17	34,658.96	1,038,074.74	52,170.00	1,090,244.74	
6 Glasboro Bor.	208,121.37			1,335,394.00			290,252.69	1,823,714.06	67,920.00	1,901,634.06	
7 Greenwich Twp.	584,136.14			792,829.30			473,272.75	1,852,228.20	40,850.00	1,893,128.20	
8 Harrison Twp.	56,629.78			110,634.50		C175,950.56	15,447.35	358,662.23	14,320.00	373,002.23	
9 Logan Twp.	72,101.34			256,892.00				328,963.34	9,870.00	338,833.34	
10 Mantua Twp.	13,8717.07			200,184.25		C557,011.44	22,637.92	918,550.68	61,010.00	978,560.68	
11 Monroe Twp.	204,876.09			1,170,000.00			14,091.75	1,388,967.84	75,690.00	1,464,657.84	
12 National Park Bor.	38,754.59			75,237.00		G130,192.38	70,305.05	314,540.02	23,380.00	337,920.02	
13 Newfield Bor.	26,891.92			113,987.00			37,357.12	178,216.04	7,640.00	185,886.04	
14 Paulsboro Bor.	123,444.22			43,817.66			296,011.31	857,677.19	40,370.00	905,987.19	
15 Pitman Bor.	188,847.82			914,149.85			353,629.20	1,456,626.87	60,630.00	1,517,256.87	
16 South Harrison Twp.	22,153.30			69,314.00		K80,603.93	6,000.00	178,194.23	4,480.00	182,588.23	
17 Swedesboro Bor.	41,259.18			68,272.60		K130,435.71	76,226.54	326,194.03	10,640.00	336,834.03	
18 Washington Twp.	242,907.75			1,307,571.50		G108,944.88	20,212.76	1,570,692.01	59,820.00	1,630,512.01	
19 Wenonah Bor.	48,312.64			112,312.50			61,848.55	331,448.57	345,768.57	677,217.14	
20 West Deptford Twp.	396,535.44			1,641,159.00			194,769.83	2,234,455.27	80,445.00	2,314,900.27	
21 Westville Bor.	84,569.24			111,329.50		G186,347.37	155,379.37	537,505.48	37,200.00	574,705.48	
22 Woodbury City	259,021.87			996,323.00		\$32,091.50	519,339.03	1,807,035.42	68,280.00	1,875,315.42	
23 Woodbury Heights Bor.	83,614.62			131,465.50		G154,728.37	27,507.73	397,056.22	17,600.00	414,656.22	
24 Woolwich Twp.	58,753.27			90,571.50		K96,418.60		245,743.37	3,600.00	249,343.37	
Totals	\$3,551,589.10			\$12,454,556.88		\$2,423,783.12	\$3,259,136.34	\$21,721,156.94	\$954,305.00	\$22,675,461.94	

† Municipal Purpose Levy "0".

Total Amount of Miscellaneous Revenues (Including Surplus
Revenues Appropriated) for the support of the County
Budget

Rate per \$100 to be applied to Col. II for apportionment of
County Taxes

\$2,207,549.25

\$0.432907988

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1967—(Concluded)

GLOUCESTER COUNTY

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TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Clavton Bor.	\$3,018.41	.....	\$1,492,250	.....	\$100,411.00	\$43,250.00	\$143,661.00
2 Pentford Twp.	861.07	.....	6,263,475	\$38,000.00	325,960.00	150,000.00	513,960.00
3 East Greenwich Twp.	172.46	.....	463,600	42,000.00	112,036.00	25,000.00	179,036.00
4 Elk Twp. ....	.....	.....	209,525	40,774.22	52,580.00	27,000.00	120,354.22
5 Franklin Twp. ....	.....	.....	1,123,300	95,000.00	201,401.00	110,000.00	406,401.00
6 Glassboro Bor.	3,960.90	.....	6,107,175	115,000.00	358,753.72	86,000.00	559,753.72
7 Greenwich Twp.	827.24	.....	532,700	110,000.00	165,531.00	13,609.03	289,140.03
8 Harrison Twp.	1,575.69	.....	638,100	25,500.00	67,423.00	41,000.00	133,923.00
9 Logan Twp. ....	.....	.....	118,900	46,904.00	77,698.00	20,000.00	144,002.00
10 Mantua Twp.	4,630.08	.....	1,193,600	109,572.50	137,100.00	36,000.00	282,672.50
11 Monroe Twp.	2,125.25	.....	1,499,000	325,000.00	306,349.00	126,448.00	757,797.00
12 National Park Bor.	463.95	.....	758,060	12,682.75	41,339.00	20,000.00	74,251.75
13 Newfield Bor.	1,669.08	.....	923,000	84,000.00	33,035.00	13,000.00	55,035.00
14 Paulsboro Bor.	1,610.64	.....	1,202,300	82,000.00	95,218.00	62,000.00	239,218.00
15 Pitman Bor.	6,321.65	.....	1,703,943	70,000.00	118,078.15	30,000.00	218,078.15
16 South Harrison Twp. ....	.....	.....	52,050	16,170.60	25,401.00	18,000.00	59,574.60
17 Swedesboro Bor.	2,576.66	.....	379,850	15,350.00	56,224.00	20,000.00	91,574.00
18 Washington Twp. ....	.....	.....	1,090,075	158,616.19	253,059.00	70,000.00	481,675.19
19 Wenonah Bor.	351.45	.....	367,500	26,000.00	43,743.00	7,000.00	76,743.00
20 West Deptford Twp.	312.77	.....	2,133,695	153,000.00	220,404.00	57,000.00	430,404.00
21 Westville Bor.	3,450.28	.....	480,250	55,000.00	128,701.00	14,000.00	197,701.00
22 Woolbury City	13,209.45	.....	3,330,950	60,000.00	273,175.84	50,000.00	383,175.84
23 Woolbury Heights Bor.	1,294.87	.....	88,730	47,000.00	89,071.00	14,000.00	150,071.00
24 Woolwich Twp. ....	.....	.....	466,700	59,542.00	42,918.00	9,000.00	111,490.00
Totals	\$18,410.90	.....	\$31,945,130	\$1,712,122.26	\$3,325,265.71	\$1,062,307.03	\$6,099,695.00

Total County Taxes Appropriated	
Less: Bank Stock Taxes Due County	\$3,600,000.00
	48,410.90
Net County Taxes Apportioned (12 A III)	\$3,551,589.10
± Adjustments (Net Total 12 A IIb) ±	7,770.17
Total County Taxes Apportioned (including Adjustments—Total 12 A I)	\$3,559,359.27
† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.	

***Bank Stock Tax Due Municipality	
Bank Stock Tax Due County	\$48,410.90
	48,410.90
Total Bank Stock Tax	\$96,821.80
G=Clearview Regional High School	\$732,002.00
G=Gateway Regional High School	\$80,213.00
K=Kingsway Regional High School	400,008.02
S=Southern Regional High School	614,399.50
	\$2,423,783.12

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1	2	3	Taxable Value of Tangible Personal Property					(f)
				(a)	(b)	(c)	(d)	(e)	
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)
1 Bayonne City	\$45,538,700	\$79,868,100	\$125,406,800	\$2,083,136	\$4,058,237	.....	.....	\$6,091,373	.....
2 East Newark Bor.	650,500	2,086,600	2,737,400	300,462	406,146	.....	.....	700,608	.....
3 Guttentberg Town	3,333,404	14,961,720	18,295,124	125,125	1,126,718	.....	.....	1,251,843	.....
4 Harrison Town	5,853,900	23,307,930	29,161,830	2,003,156	3,203,238	.....	.....	5,206,444	.....
5 Hoboken City	22,145,200	38,718,400	60,863,600	2,234,965	8,769,637	.....	.....	11,004,602	\$14,200
6 Jersey City	103,018,845	236,044,800	339,063,645	7,609,958	21,471,593	.....	.....	29,081,486	38,800
7 Kearny Town	13,348,950	67,098,150	80,445,100	4,489,854	5,082,655	.....	.....	9,572,509	.....
8 North Bergen Twp.	21,490,900	61,337,250	82,828,150	1,256,626	4,312,127	.....	.....	5,568,753	.....
9 Secaucus Town	8,938,185	10,512,400	19,448,585	276,574	692,176	.....	.....	968,753	.....
10 Union City	21,210,050	42,734,700	63,944,750	1,138,416	4,118,049	.....	.....	5,256,465	.....
11 Weehawken Twp.	7,880,332	12,788,000	20,668,332	122,667	455,632	.....	.....	578,299	.....
12 West New York Town ..	28,799,050	102,420,500	131,219,550	5,721,322	1,994,661	.....	.....	7,715,983	.....
Totals	\$282,204,316	\$691,878,550	\$974,082,866	\$27,312,261	\$55,690,857	.....	.....	\$83,003,118	\$53,000

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	\$10,266,592.83
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes	\$1.137648561

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4(c) + 4(f) - 5(c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.45)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personality Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R. S. 54:4-11)
1 Bayonne City				\$131,498,173	\$12.219	\$37.632	\$10.985	38.71	30.00
2 East Newark Bor.				3,444,008	13.184	18.625	11.779	22.63	19.00
3 Guttenberg Town				19,546,967	4.519	4.916	4.524	74.78	73.00
4 Harrison Town				34,368,274	7.558	12.574	6.602	34.11	29.00
5 Hoboken City				71,882,492	10.917	11.031	10.897	74.04	51.00
6 Jersey City		\$22,600	\$22,600	368,161,331	13.742	20.955	13.123	40.74	40.00
7 Kearny Town				90,017,609	10.506	19.406	9.447	25.15	20.00
8 North Bergen Twp.		11,600	11,600	88,385,303	10.928	10.997	10.923	31.25	27.00
9 Secaucus Town				20,417,338	20.289	40.583	19.278	12.97	12.00
10 Union City				69,201,215	14.632	17.971	14.357	40.72	40.00
11 Weehawken Twp.				21,246,631	11.348	10.141	.....	27.39	29.00
12 West New York Town ..				138,935,533	4.917	6.618	4.817	100.00	100.00
Totals		\$34,200	\$34,200	\$1,057,104,784					

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1967—(Continued)

TAXING DISTRICT	9	10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES			
		Section A—County Taxes (Less Tax Due County on Bank Stock)			Resulting from			
		II—Adjustments			(a)—County Equalization Table Appeals (R. S. 54:2-37)			
		I Total County Taxes Apportioned (Including Total Net Adjustments)			(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)			
	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1 Bayonne City	\$1,161,148		\$212,771,269	\$345,430,590	\$3,929,786.14		\$2,683.34	\$556.00
2 East Newark Bor.			12,700,763	16,144,771	183,670.76		30.97	23.00
3 Guttenberg Town			6,633,149	26,180,116	297,837.71		****6,000.00	
4 Harrison Town	880,257		69,078,471	101,327,002	1,186,874.64		5,310.83	184.00
5 Hoboken City	10,673,217		31,913,121	114,468,740	1,302,251.98		48,846.07	329.00
6 Jersey City	78,933,927		596,820,844	983,316,102	11,186,681.49		1,344,148.63	2,305.00
7 Kenilworth Town	6,770,920		277,706,167	374,494,696	4,200,433.52		1,289.81	734.00
8 North Bergen Twp.	1,480,420		197,278,187	287,143,910	3,266,688.56		24,582.13	601.00
9 Secaucus Town	1,433,130		137,603,141	159,456,669	1,814,055.82		21,109.72	82.00
10 Union City	27,508		100,975,187	170,263,910	1,936,322.33		21,772.00	340.00
11 Weehawken Twp.	25,181,682		54,589,345	101,017,658	1,149,225.93		3,642.72	201.00
12 West New York Town	9,231,969			148,167,502	1,685,625.46		5,936.13	345.00
Totals	\$135,174,178		\$1,638,072,644	\$2,830,351,606	\$32,199,454.34			\$1,485,352.35
								\$****6,000.00

§ Includes equalization of Tangible Personal Property Used in Business.

****Guttenberg Credit Pursuant to Judgment in re Town of Guttenberg vs.

Hudson County Board of Taxation et al.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES									
TAXING DISTRICT	Section A— Continued III		Section B		Section C—Local Taxes to Be Raised for			Section D—Tax Levy	
	Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	Section C—Local Taxes to Be Raised for		I Total Tax Levy [Cols. AIII + B + CII, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate Is Computed (Cols. I + II)
					(c) As Required by Local Municipal Budget	II Local Munici- pal Purposes (Less Tax Due Municipality on Bank Stock Tax)			
1 Bayonne City	\$3,927,958.80	.....	\$4,877,967.00	.....	\$1,540.00	\$7,004,979.06	\$15,815,444.86	\$251,530.00	\$16,066,974.86
2 East Newark Bor.	183,062.70	.....	149,739.00	.....	.....	112,479.25	445,881.04	8,150.00	454,031.04
3 Guttenberg Town	291,857.71	.....	366,492.00	.....	.....	273,623.98	871,953.69	17,200.00	889,153.69
4 Harrison Town	1,181,747.81	.....	1,339,367.50	.....	176,901.25	64,748.10	2,562,704.66	34,520.00	2,597,224.66
5 Hoboken City	1,283,734.91	.....	2,830,208.05	.....	241,474.75	3,453,312.03	7,795,729.74	48,530.00	7,847,259.74
6 Jersey City	9,844,837.86	.....	15,639,054.00	.....	1,037,463.50	23,121,622.22	49,942,977.38	647,560.00	50,590,537.38
7 Kearny Town	4,250,877.71	.....	3,084,387.00	.....	494,283.75	1,457,501.33	9,295,752.89	161,420.00	9,457,172.89
8 North Bergen Twp.	3,242,707.43	.....	2,971,697.00	.....	249,784.15	3,023,560.33	9,487,519.01	170,860.00	9,658,409.01
9 Secaucus Town	1,793,028.10	.....	1,079,817.00	.....	96,658.24	1,107,784.48	4,077,287.82	65,090.00	4,142,377.82
10 Union City	1,914,890.33	.....	3,718,725.85	.....	29,174.99	4,344,090.46	10,006,881.63	118,010.00	10,124,891.63
11 Weehawken Twp.	1,145,784.21	.....	1,191,962.99	.....	38,518.75	2,362.17	2,373,933.78	36,920.00	2,410,853.78
12 West New York Town ..	1,680,034.33	.....	2,538,891.00	.....	104,411.75	2,427,416.99	6,750,784.07	79,880.00	6,830,664.07
Totals	\$30,720,101.99	.....	\$39,548,308.39	.....	\$2,473,241.13	\$46,688,319.26	\$119,429,970.77	\$1,639,670.00	\$121,069,640.77

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1967—(Concluded)

	13	14	15	16			
	Bank Stock * * * Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
TAXING DISTRICT				(a)	(b)	(c)	(d)
				Surplus Revenue Appropriated	Miscellaneous Revenues Anticipated	Receipts from Delinquent Taxes and Liens	Total of Miscellaneous Revenues (Cols. a + b + c)
1 Bayonne City	\$22,123.46	.....	\$64,638,300	\$408,451.37	\$2,067,096.35	\$568,000.00	\$3,043,547.72
2 East Newark Bort.	1,011.62	.....	177,500	80,000.00	42,095.00	18,000.00	140,095.00
3 Guttenberg Town	5,036.20	.....	3,331,740	60,000.00	106,624.00	46,000.00	212,624.00
4 Harrison Town	7,166.57	.....	6,084,300	465,000.00	2,462,824.84	35,000.00	2,962,824.84
5 Hoboken City	13,448.55	.....	55,631,200	680,000.00	2,367,877.38	800,000.00	3,847,877.38
6 Jersey City	102,145.48	.....	172,294,354	4,300,000.00	20,836,272.41	2,200,000.00	27,336,272.41
7 Kearny Town	9,353.03	.....	9,750,250	635,000.00	8,584,564.39	110,000.00	9,729,564.39
8 North Bergen Twp.	8,874.59	.....	11,687,350	1,650,000.00	1,150,884.54	400,000.00	3,200,884.54
9 Secaucus Town	3,485.47	.....	8,727,250	..	763,714.75	175,000.00	928,714.75
10 Union City	38,524.85	.....	14,322,700	320,000.00	1,044,457.40	495,000.00	1,859,457.40
11 Weehawken Twp.	2,302.17	.....	11,885,162	353,518.21	1,877,829.64	110,000.00	2,341,347.85
12 West New York Town	8,634.37	.....	13,180,400	300,000.00	1,473,800.92	355,000.00	2,128,800.92
Totals	\$222,106.56	.....	\$371,610,506	\$9,251,969.58	\$37,768,041.62	\$5,312,000.00	\$52,332,011.20

Total County Taxes Appropriated	\$30,942,208.55
Less: Bank Stock Taxes Due County	222,106.56
Net County Taxes Apportioned (12 A III)	\$30,720,101.99
± Adjustments (Net Total 12 A IIb) ±	+ 1,479,352.35
Total County Taxes Apportioned (Including Adjustments— Total 12 A I)	\$32,199,454.34

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted	
*** Bank Stock Tax Due Municipality	\$222,106.56
Bank Stock Tax Due County	222,106.56
Total Bank Stock Tax	\$44,213.12

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	Taxable Value of Tangible Personal Property				(a)	(b)	(c)	(d)	(e)	(f)
	1	2	3	4						
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)		Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Property Used in Business (Other Than Tangible Personal Property and Household Personal Effects)	Tangible Personal Property Not Used in Business (Other Than Tangible Personal Property and Household Personal Effects)
1 Alexandria Twp.	\$4,365,700	\$8,488,950	\$12,854,650		\$24,434	\$183,546	\$3,552	\$114,329	\$325,861	\$7,000
2 Bethlehem Twp.	3,917,227	5,610,248	9,527,475		7,473	230,796	751	58,131	297,151	10,800
3 Bloomsbury Bor.	430,800	2,827,425	3,248,225		202,473	223,347	3,316	4,429	433,565	2,100
4 Calton Bor.	761,725	3,009,930	3,771,655		32,088	120,364	24	37	152,513	39,750
5 Clinton, Town of	1,775,050	6,827,400	8,602,450		166,139	222,669	2,361	1,524	392,693	
6 Clinton Twp.	8,376,950	22,688,450	31,065,400		193,270	1,523,380	32,480	18,670	1,767,800	
7 Delaware Twp.	7,765,900	18,314,700	26,080,600		31,668	571,477	20,797	141,756	763,698	
8 East Amwell Twp.	4,954,400	12,571,674	17,526,074		11,051	153,723	56,188	56,657	277,619	
9 Flemington Bor.	4,723,375	19,566,360	24,289,735		520,419	1,520,668	218	1,123	2,042,488	
10 Franklin Twp.	4,802,225	12,459,175	17,261,400		21,769	168,986	3,069	72,745	266,509	
11 Frenchtown Bor.	693,600	5,148,100	5,841,700		128,636	831,105			959,741	
12 Glen Gardner Bor.	508,375	2,164,350	2,672,725		4,346	44,659	972	1,181	51,158	
13 Hampton Bor.	548,900	3,648,125	4,197,025		26,224	135,115	880	1,582	163,801	
14 High Bridge Bor.	1,271,530	10,449,950	11,721,480		123,990	1,465,297	2,775	2,451	1,594,513	
15 Holland Twp.	4,054,150	21,822,450	25,876,600		232,175	1,547,025	110	75,915	1,855,225	
16 Kingwood Twp.	6,000,300	10,760,500	16,760,800		43,841	436,947	1,554	109,728	592,070	
17 Lambertville, City of	2,957,400	9,630,140	12,587,540		412,474	695,512			1,107,986	
18 Lebanon Bor.	710,025	4,064,500	4,774,525		92,827	169,331		11,174	263,272	
19 Lebanon Twp.	5,877,100	17,624,824	23,501,924		35,112	597,132	2,115	46,156	590,510	
20 Milford Bor.	1,156,760	11,452,863	12,609,623		253,953	6,338,420			6,592,373	
21 Raritan Twp.	14,600,650	47,131,025	61,731,675		1,131,794	4,976,830	4,310	142,234	6,255,168	
22 Readington Twp.	15,312,000	37,638,319	52,950,319		164,357	892,821	10,608	152,957	1,220,743	
23 Stockton Bor.	446,800	2,596,700	3,043,500		42,189	116,932			159,121	
24 Tewksbury Twp.	9,015,900	15,643,600	24,659,500		50,522	352,150	1,908	81,671	486,251	
25 Union Twp.	2,334,300	9,653,990	11,988,290		37,343	382,646	3,818	50,255	474,062	
26 West Amwell Twp.	3,883,301	12,360,754	16,244,055		45,072	169,585	4,548	77,041	297,146	
Totals	\$111,108,343	\$333,554,512	\$444,752,895		\$3,960,542	\$23,980,403	\$166,354	\$1,221,680	\$20,325,039	\$413,020

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4(c) + 4(f) — 5(c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a) Exemption of Residence Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.45)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Applicable to Personal Property Used in Business (R. S. 54:4-11)
1 Alexandria Twp.				\$13,180,511		\$8.30	\$3.19	99.74	100.00
2 Bethlehem Twp.				9,824,626		5.76	3.03	78.75	79.00
3 Bloomsbury Bor.				3,684,790	\$2.80			96.01	100.00
4 Califon Bor.				3,924,168		7.62	2.81	81.61	74.00
5 Clinton, Town of				8,993,148		8.03	3.24	85.14	71.00
6 Clinton Twp.				32,780,200		3.53	3.14	80.50	81.00
7 Delaware Twp.				26,857,098		6.44	2.77	77.99	85.00
8 East Amwell Twp.				17,805,793		13.79	3.30	78.33	71.00
9 Flemington Bor.				26,332,163		4.91	3.44	82.88	81.00
10 Franklin Twp.		\$1,000	\$1,000	17,566,659		7.94	2.18	98.61	96.00
11 Frenchtown Bor.				6,801,441	3.63			104.37	100.00
12 Glen Gardner Bor.				2,728,233		7.27	2.84	83.33	71.00
13 Hampton Bor.				4,360,826		4.10	3.23	95.13	100.00
14 High Bridge Bor.				13,315,993		5.07	3.43	101.78	100.00
15 Holland Twp.				27,743,825		2.13	1.41	73.01	84.00
16 Kingswood Twp.				17,361,020		4.01	2.49	90.66	88.00
17 Lambertville, City of				13,695,526		7.50	3.95	102.49	96.00
18 Lebanon Bor.				4,918,291		5.31	2.73	90.59	95.00
19 Lebanon Twp.				24,413,254		7.21	2.16	94.62	96.00
20 Milford Bor.				19,195,878		2.66	2.06	116.48	100.00
21 Raritan Twp.				67,998,843		4.03	2.45	85.28	89.00
22 Readington Twp.				54,205,362		4.23	3.38	85.26	85.00
23 Stockton Bor.				3,206,221		3.74	2.76	87.66	100.00
24 Tewksbury Twp.				25,145,751		8.54	2.49	90.18	76.00
25 Union Twp.				11,862,352		4.19	2.76	86.04	91.00
26 West Amwell Twp.				16,542,981		3.32	3.07	78.18	72.00
Totals			\$1,000	\$174,480,954					

Abstract of Rates and Exemptions in the County of Hunterdon, for the Year 1967—(Continued)

TAXING DISTRICT	9		10 [§] Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES			
	True Value of Class 11 Railroad Property (C. 139, L. 1966)			Section A—County Taxes (Less Tax Due County on Bank Stock)		11— Adjustments Resulting from			
		(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19						
				(a) —County Equalization Table Appeals (Including R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-9, R. S. 54:5-53)			
	I Total County Taxes Apportioned (Including Total Adjustments)	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment				
1 Alexandria Twp.	\$110	\$33,509	\$13,214.130	\$52,469.23	\$401.40				
2 Bethlehem Twp.	4,990	2,649,896	12,470,512	49,652.29	143.73				
3 Bloomsbury Bor.	2,102	131,900	3,818,882	15,163.60					
4 Califton Bor.	56	903,491	4,827,715	19,169.37	3.16				
5 Clinton, Town of	5,925	1,601,835	10,662,903	42,339.10	24.97				
6 Clinton Twp.	6,193	7,925,294	40,711,990	161,654.75	230.02				
7 Delaware Twp.	475	7,495,476	34,353,049	136,405.36	1,113.74				
8 East Amwell Twp.	900	4,901,953	22,768,676	90,407.39	56.55				
9 Flemington Bor.	5,258	5,514,159	31,851,610	126,472.91	2.04				
10 Franklin Twp.	7,476	254,419	17,828,554	70,791.69		\$46.30			
11 Frenchtown Bor.	2,164	\$214,594	6,559,011	26,013.81	40.44				
12 Glen Gardner Bor.	430	555,569	3,282,232	13,032.73	51.25				
13 Hampton Bor.	9,590	214,859	4,585,275	18,206.71	58.88				
14 High Bridge Bor.	12,759	204,993	13,123,759	52,110.40	65.79				
15 Holland Twp.	13,420		37,676,563	149,602.00					
16 Kingwood Twp.	871		19,169,363	76,115.63	32.10				
17 Lambertville, City of	15,904	259,650	13,451,780	53,412.87	167.94				
18 Lebanon Bor.	2,833	506,650	5,487,780	21,790.28					
19 Lebanon Twp.	117	1,360,907	25,774,278	102,341.70	22.47				
20 Milford Bor.	3,811	1,753,188	17,416,501	69,155.55					
21 Raritan Twp.	810		79,416,137	315,336.97	200.00				
22 Readington Twp.	11,256		63,591,438	252,501.98		74.89			
23 Stockton Bor.	1,439		3,636,097	14,437.82					
24 Tewksbury Twp.			27,984,558	111,118.04	228.28				
25 Union Twp.	5,175		13,762,163	54,645.30	212.93				
26 West Amwell Twp.	33		21,192,287	84,148.03	98.48				
Totals	\$114,430	\$2,492,425	\$548,626,243	\$2,178,425.51	\$3,154.17		\$121.19		

† Includes equalization of Tangible Personal Property Used in Business.

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget \$1,380,370.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.39706914

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES											
TAXING DISTRICT	Section A— Confirmed		Section B		Section C—Local Taxes to Be Raised for			Section D—Tax Levy			
	Net County Taxes Apportioned	III	County Library Taxes		I—District School Purposes			II Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy [Cols. AIII + B + C1a, b, c + C11]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate Is Computed (Cols. I + II)
			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget						
1 Alexandria Twp.	\$52,067.83		\$2,249.28		\$217,994.00	\$120,481.81		\$32,226.19	\$425,019.11	\$11,040.00	\$436,059.11
2 Bethlehem Twp.	49,408.36		2,124.24		111,078.25	82,729.26		52,521.51	297,861.85	7,280.00	305,141.85
3 Bloomsbury Bor.	15,163.60		650.04		58,091.00			21,961.29	95,868.93	6,980.00	102,848.93
4 Calton Twp.	13,106.21		821.76		38,191.50	32,091.90		22,461.21	112,732.61	4,790.00	117,522.61
5 Clinton, Town of	42,314.13		1,815.02		122,240.00	70,850.74		63,775.18	390,955.07	8,990.00	399,945.07
6 Clinton Twp.	161,424.73		6,929.91		457,075.00	270,288.96		115,478.03	1,011,196.63	22,890.00	1,034,086.63
7 Delaware Twp.	135,291.62		5,847.50		30,662.00	193,936.78	\$272,801.00	113,100.10	751,639.00	20,100.00	771,739.00
8 East Amwell Twp.	90,350.84		3,875.64		227,044.99	147,135.91		132,414.11	601,421.49	13,920.00	615,341.49
9 Flemington Bor.	129,470.87				370,563.99	173,835.29		247,652.87	918,463.02	17,000.00	935,463.02
10 Franklin Twp.	70,537.99		3,063.74		135,165.00	118,611.38		55,585.29	383,294.40	14,930.00	398,164.40
11 Frenchtown Bor.	26,037.27		1,116.46		90,530.00	78,334.44		40,869.68	236,853.95	9,820.00	246,673.95
12 Glen Gardner Bor.	12,081.18		558.69		25,059.00	21,735.75		15,162.08	75,497.00	4,090.00	79,587.00
13 Hampton Bor.	18,117.83		780.50		54,297.00	30,386.57		31,474.20	134,996.10	7,060.00	142,056.10
14 High Bridge Bor.	52,044.61		2,229.00		320,563.00			91,549.45	466,390.96	15,900.00	482,290.96
15 Holland Twp.	149,082.00		6,113.23			*26,870.27	*197,311.00		380,196.50	22,250.00	402,446.50
16 Kingwood Twp.	76,083.53		3,262.97		139,393.64	155,346.04		53,551.80	427,638.58	12,950.00	440,588.58
17 Lambertville, City of	53,244.93				109,925.50	266,845.97		119,601.85	549,618.25	30,450.00	580,068.25
18 Lebanon Bor.	21,790.28		934.12		52,182.00	36,485.67		25,575.37	136,967.44	4,140.00	141,107.44
19 Lebanon Twp.	102,319.23		4,387.25		258,130.35	171,323.35		988.24	537,148.42	19,740.00	556,888.42
20 Milford Bor.	69,155.55				183,697.67	94,971.84		77,539.75	425,274.81	8,180.00	433,454.81
21 Raritan Twp.	315,136.97		13,518.05		806,394.51	433,173.31		154,520.32	1,722,743.16	35,210.00	1,757,953.16
22 Readington Twp.	52,576.87		10,824.41		870,682.91	452,749.76		198,153.26	1,790,987.21	50,350.00	1,841,337.21
23 Stockton Bor.	14,437.82		618.93		22,215.00	41,451.33		6,717.71	85,441.29	4,500.00	89,941.29
24 Tewksbury Twp.	110,889.76		4,763.48		262,928.45	185,673.29		76,024.33	640,279.31	14,370.00	654,649.31
25 Union Twp.	54,432.37		2,342.57		135,550.00	94,191.01		41,598.41	325,114.36	8,600.00	333,714.36
26 West Amwell Twp.	84,049.55		3,007.31		151,016.00	174,640.70		82,001.58	495,315.14	11,750.00	507,065.14
Totals	\$2,175,392.53		\$82,710.00		\$5,257,034.26	\$3,471,141.93	\$470,112.00	\$1,872,503.87	\$13,328,894.59	\$387,310.00	\$13,716,204.59

* Holland Twp. Committee paid the Reg. school board of education the sum of \$228,500 toward its share of the 1967 taxes, and also paid \$316,500 to the district school for its share of 1967 taxes.

Total County Taxes Appropriated \$2,203,889.89
Less: Bank Stock Taxes Due County 28,497.36

Net County Taxes Apportioned (12 A 111) \$2,175,392.53

Adjustments (Net Total 12 A 11b) + \$3,032.98
Total County Taxes Apportioned (Including Adjustments—
Total 12 A 1) \$2,178,425.51
Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1967—(Concluded)

HUNTERDON COUNTY

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TAXING DISTRICT	13	14	15	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock • • • Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Alexandria Twp.	.....	.....	\$891,000	\$40,000.00	\$65,365.00	\$40,000.00	\$145,365.00
2 Bethlehem Twp.	.....	.....	167,415	23,000.00	46,210.00	35,000.00	104,210.00
3 Bloomsbury Bor.	\$1,082.60	.....	271,150	11,000.00	9,082.00	1,500.00	21,582.00
4 Calton Twp.	1,084.00	.....	341,250	8,000.00	9,180.00	8,000.00	25,180.00
5 Clinton, Town of	4,224.82	.....	1,011,025	37,987.00	22,378.00	12,622.00	72,987.00
6 Clinton Twp.	88.58	.....	12,000,300	175,000.00	104,100.00	25,000.00	301,100.00
7 Delaware Twp.	.....	.....	767,650	35,000.00	72,352.00	10,000.00	117,352.00
8 East Amwell Twp.	38.81	.....	619,200	35,000.00	54,482.00	35,000.00	121,482.00
9 Flemington Bor.	9,226.48	.....	5,826,725	85,000.00	63,902.00	35,000.00	187,402.00
10 Franklin Twp.	51.01	.....	573,050	25,000.00	55,385.00	25,000.00	106,385.00
11 Frenchtown Bor.	1,365.32	.....	794,900	22,000.00	21,031.00	10,000.00	53,031.00
12 Glen Gardner Bor.	.....	.....	139,500	9,500.00	13,284.00	6,000.00	28,784.00
13 Hampton Bor.	201.82	.....	606,800	10,000.00	19,598.00	1,000.00	33,598.00
14 High Bridge Bor.	943.47	.....	1,243,025	45,000.00	24,697.00	15,000.00	81,697.00
15 Holland Twp.	177.75	.....	1,855,000	630,000.00	281,617.00	10,563.97	921,883.97
16 Kingwood Twp.	.....	.....	780,300	15,500.00	41,270.00	53,000.00	109,770.00
17 Lambertville, City of	3,612.15	.....	2,347,000	40,000.00	33,243.00	63,000.00	136,243.00
18 Lebanon Bor.	110.54	.....	513,300	3,000.00	11,721.00	4,100.00	18,821.00
19 Lebanon Twp.	.....	.....	21,221,300	70,000.00	170,187.00	48,000.00	291,187.00
20 Milford Bor.	3,604.72	.....	588,473	25,000.00	11,823.00	10,000.00	46,823.00
21 Karlin Twp.	538.58	.....	10,168,500	70,000.00	167,988.00	87,000.00	324,988.00
22 Readington Twp.	1,011.94	.....	2,109,300	75,000.00	147,221.00	115,000.00	337,221.00
23 Stockton Bor.	157.69	.....	231,700	5,500.00	10,852.00	4,000.00	20,352.00
24 Tewksbury Twp.	394.15	.....	793,500	81,000.00	70,704.00	27,000.00	178,704.00
25 Union Twp.	41.09	.....	2,229,400	15,000.00	61,002.00	43,000.00	119,002.00
26 West Amwell Twp.	.....	.....	2,561,900	30,000.00	64,896.00	35,000.00	129,896.00
Totals	\$28,497.36	.....	\$70,690,065	\$1,621,457.00	\$1,719,480.00	\$825,988.97	\$3,166,955.97

***Bank Stock Tax Due Municipality

Bank Stock Tax Due County

Total Bank Stock Tax

\$28,497.36

28,497.36

\$56,994.72

REGIONAL SCHOOL BUDGETS

Delaware Valley Regional High School

Hunterdon Central Regional High School

North Hunterdon Regional High School

South Hunterdon Regional High School

*Flemington Karlin School

* In district school column C-1A.

\$704,505.00

1,400,831.05

1,111,367.88

482,938.00

1,176,898.50

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—50%

TAXING DISTRICT	Taxable Value of Tangible Personal Property								
	1 Taxable Value of Land	2 Taxable Value of Improvements Thereon	3 Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	4					(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)
				(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)	
1 East Windsor Twp.	\$6,196,508	\$20,470,520	\$26,667,028	\$383,904	\$1,443,605	\$9,545	\$16,283	\$1,853,337	.....
2 Exwing Twp.	15,890,770	67,425,240	83,316,010	1,831,470	8,371,120	.....	470	10,203,060	.....
3 Hamilton Twp.	31,742,150	131,609,550	163,351,700	2,914,039	9,293,217	3,935	20,852	12,232,043	.....
4 Hightstown Bor.	1,446,600	8,903,700	10,350,300	127,672	570,348	.....	.....	698,020	.....
5 Hopewell Bor.	763,250	4,272,500	5,035,750	135,636	297,058	995	1,312	435,001	.....
6 Hopewell Twp.	6,775,350	23,918,650	30,724,200	369,100	843,900	5,400	46,100	1,264,500	.....
7 Lawrence Twp.	10,785,065	46,249,325	57,034,350	699,185	3,697,765	7,050	8,150	4,392,150	.....
8 Pennington Bor.	1,116,000	3,104,350	4,220,350	63,692	238,850	1,219	872	302,633	.....
9 Princeton Bor.	15,294,785	29,637,825	44,932,610	392,350	1,571,730	.....	.....	1,964,280	.....
10 Princeton Twp.	33,378,700	48,553,900	81,932,600	209,672	676,484	3,344	2,483	891,983	\$38,100
11 Washington Twp.	3,143,210	6,062,100	9,210,310	35,862	216,046	517	16,956	299,331	.....
12 West Windsor Twp.	6,306,400	25,090,600	31,397,000	265,470	2,645,000	1,500	25,720	2,937,690	.....
13 City of Trenton	38,478,920	135,876,300	174,355,220	5,260,366	14,092,133	.....	.....	19,352,499	.....
Totals	\$171,322,848	\$553,209,760	\$724,532,608	\$12,686,618	\$43,957,256	\$33,505	\$139,198	\$56,816,577	\$197,800

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4(e) + 4(f) — 5(c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personality Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)
1 East Windsor Twp.	\$28,520,365	\$7.08	\$7.11	\$7.08	50.49	48.00
2 Ewing Twp.	93,519,070	6.85	12.36	6.19	45.21	41.00
3 Hamilton Twp.	175,583,743	6.30	6.46	6.28	45.11	47.00
4 Hightstown Bor.	11,053,320	9.01	12.61	8.77	41.68	39.00
5 Hopewell Bor.	5,470,751	7.31	7.31	.....	44.76	43.00
6 Hopewell Twp.	31,988,700	6.79	14.55	6.48	41.63	40.00
7 Lawrence Twp.	61,416,680	7.32	11.42	7.01	46.46	42.00
8 Pennington Bor.	6,522,983	7.79	10.08	7.68	44.57	46.00
9 Princeton Bor.	46,934,990	5.56	8.86	5.42	46.99	46.00
10 Princeton Twp.	\$6,500	\$6,500	82,977,783	5.57	16.03	5.47	56.39	50.00
11 Washington Twp.	9,509,691	5.98	10.26	5.85	47.43	50.00
12 West Windsor Twp.	34,334,690	5.10	5.56	5.06	47.54	47.00
13 City of Trenton	193,707,719	11.20	17.60	10.50	53.79	48.00
Totals	\$6,500	\$6,500	\$781,540,485	.....	.....	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1967—(Continued)

TAXING DISTRICT	9	10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock)				
		(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b)** Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19		I—Adjustments Resulting from				
					Total County Taxes Apportioned (Including Total Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
						Deduct Over- payment	Add Under- payment		Deduct Over- payment
1 East Windsor Twp.	\$28	.....	\$28,157,207	\$56,677,600	\$434,271.30	\$28,462.77	.....	\$151.70	.....
2 Ewing Twp.	183,481	.....	115,653,126	209,355,677	1,604,110.99	.....	\$3,912.53	2,005.84	2,005.84
3 Hamilton Twp.	258,231	.....	212,560,480	388,402,454	2,975,991.17	.....	6,911.06	49,434.09	49,434.09
4 Hightstown Bor.	17,486	.....	13,913,065	24,983,871	191,429.74	.....	464.61	464.61	464.61
5 Hopewell Bor.	29,287	.....	6,791,439	12,291,477	94,178.92	.....	240.65	15.72	15.72
6 Hopewell Twp.	3,488	.....	44,975,576	76,967,704	589,737.23	.....	1,301.93	512.02	512.02
7 Lawrence Twp.	21,682	.....	71,777,514	133,218,876	1,020,740.72	.....	2,364.58	3,463.73	3,463.73
8 Pennington Bor.	25,061	.....	8,091,274	14,639,318	112,168.40	.....	270.37	357.84	357.84
9 Princeton Bor.	66,741	.....	52,994,926	99,996,657	706,187.66	.....	1,781.88	1,781.88	1,781.88
10 Princeton Twp.	17,527	.....	63,742,297	146,737,517	1,124,322.34	.....	2,651.48	71.36	71.36
11 Washington Twp.	6,224	.....	10,507,814	20,023,729	153,424.47	.....	331.56	6.24	6.24
12 West Windsor Twp.	508,666	.....	37,959,044	72,802,400	557,821.65	.....	1,136.53	57.02	57.02
13 City of Trenton	3,193,073	.....	170,750,569	367,654,361	2,817,016.53	.....	7,066.59	21,118.37	21,118.37
Totals	\$4,336,975	.....	\$837,874,241	\$1,623,751,701	\$12,441,401.12	\$28,462.77	\$28,462.77	\$77,193.93	\$77,193.93

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget \$3,019,889.01

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes \$0.766242271

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES										
TAXING DISTRICT	Section A— Continued		Section B	Section C—Local Taxes to Be Raised for			Section D—Tax Levy			
	111			I—District School Purposes			II	I	II	Total on Which Tax Rate is Computed (Cols. I + II) (Cols. I + 11) (Cols. I + 11) (Cols. I + 11)
	Net County Taxes Apportioned		(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)					Total Tax Levy [Cols. AIII + B + CII, b, c + CII]	Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)
1 East Windsor Twp.	\$405,656.83	\$14,173.68					\$129,894.92	\$2,006,379.36	\$14,410.00	\$2,020,789.36
2 Frying Twp.	1,606,047.68	56,462.85					1,074,103.57	6,221,278.10	193,810.00	6,415,088.10
3 Hamilton Twp.	2,933,468.14						669,494.54	10,521,415.99	541,000.00	11,062,415.99
4 Hightstown Bor.	191,894.35	6,746.62					220,417.75	973,381.79	22,870.00	996,251.79
5 Hopewell Bor.	94,403.85						58,458.30	388,308.80	11,450.00	399,758.80
6 Hopewell Twp.	590,527.14	20,750.97					156,594.15	2,120,781.39	54,160.00	2,174,941.39
7 Lawrence Twp.	1,019,641.57	35,829.18					914,227.83	4,409,070.36	91,560.00	4,500,630.36
8 Pennington Bor.	112,438.77						81,520.83	494,207.00	14,010.00	508,217.00
9 Princeton Bor.	767,611.70						642,456.14	2,584,449.65	26,800.00	2,611,309.65
10 Princeton Twp.	1,126,962.46						834,870.02	4,584,833.75	44,800.00	4,629,633.75
11 Washington Twp.	133,748.79	5,402.51					46,587.12	553,998.26	14,900.00	568,898.26
12 West Windsor Twp.	558,901.16	19,634.19					69,992.34	1,729,414.69	22,920.00	1,752,334.69
13 City of Trenton	2,802,964.75						10,540,516.54	21,186,605.33	527,520.00	21,714,185.33
Totals	\$12,364,207.19	\$159,000.00		\$23,577,885.02	\$5,628,630.18	\$305,323.00	\$15,739,139.08	\$57,774,184.47	\$1,580,270.00	\$59,354,454.47
Total County Taxes Apportioned Less: Bank Stock Taxes Due County				\$12,514,985.99						
				150,778.80						
Net County Tax Apportioned (12 A 111)				\$12,364,207.19						
± Adjustments (Net Total 12 A 11b) ±				77,193.93						
Total County Taxes Apportioned (Including Adjustments—Total 12 A 1)				\$12,441,401.12						
* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.										
County Library Apportioned Rate (Before Adjustments and 1966 Revisions) per \$100 Equalized Valuation										
* East Windsor-Hightstown Consolidated School District.										
** Hopewell Valley Regional School District.										
*** Princeton Regional School District.										
\$0.0268061566										

‡ Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

County Library Apportioned Rate (Before Adjustments and 1966 Revisions) per \$100 Equalized Valuation \$0.0289061566

* East Windsor-Hightstown Consolidated School District.
 ** Hopewell Valley Regional School District.
 *** Princeton Regional School District.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1967—(Concluded)

TAXING DISTRICT	13	14	15	16			
	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 East Windsor Twp.	\$524.08	.....	\$440,150	\$125,000.00	\$211,590.00	\$112,000.00	\$448,590.00
2 Exing Twp.	12,929.12	.....	133,110,754	418,000.00	1,365,516.00	230,000.00	2,013,516.00
3 Hamilton Twp.	7,931.46	.....	20,855,475	1,000,000.00	4,091,415.50	400,000.00	5,491,415.50
4 Hightstown Bor.	7,104.12	.....	5,614,000	60,000.00	118,564.00	68,000.00	186,564.00
5 Hopewell Bor.	2,456.34	.....	306,775	20,000.00	41,262.00	14,000.00	75,262.00
6 Hopewell Twp.	650.18	.....	7,217,100	76,000.00	259,932.50	90,000.00	425,932.50
7 Lawrence Twp.	2,670.14	.....	43,635,370	157,500.00	622,112.00	150,000.00	939,612.00
8 Pennington Bor.	1,097.74	.....	4,031,265	51,800.00	49,000.00	20,000.00	120,800.00
9 Princeton Bor.	21,822.86	.....	71,215,200	179,000.00	607,437.79	50,000.00	836,437.79
10 Princeton Twp.	2,442.98	.....	14,493,700	100,000.00	474,368.50	134,000.00	708,368.50
11 Washington Twp.	1,148.88	.....	479,656	40,000.00	122,014.00	43,000.00	205,014.00
12 West Windsor Twp.	1,157.66	.....	1,434,100	150,000.00	211,700.00	40,000.00	401,700.00
13 City of Trenton	87,973.94	.....	90,415,860	1,572,050.00	3,688,911.00	1,200,000.00	6,460,961.00
Totals	\$150,778.80	.....	\$393,250,005	\$3,989,350.00	\$11,988,463.29	\$2,571,000.00	\$18,548,813.29

***Bank Stock Tax Due Municipality \$150,778.80
 Bank Stock Tax Due County 150,778.80
 Total Bank Stock Tax \$301,557.60

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—50%

TAXING DISTRICT	1		2	3	4 Taxable Value of Tangible Personal Property					
	Taxable Value of Land	Taxable Value of Improvements Thereon	Taxable Value of Improvements Thereon (Col. 1 + Col. 2)	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	(a) Business Inventories	(b) Business Machinery, Equipment, and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Personal Household Property and Personal Effects)
1 Carteret Bor.	\$25,170,850	\$51,486,395		\$76,657,245	\$1,276,222	\$4,242,424			\$5,518,646	
2 Cranbury Twp.	1,207,475	10,602,190		14,809,665	401,645	1,032,985	\$3,190	\$23,570	1,401,390	
3 Danellen Bor.	5,084,760	20,449,700		25,534,460	207,856	2,293,604			2,491,460	
4 East Brunswick Twp.	25,615,240	62,754,600		88,369,840	613,827	2,414,580	2,732	5,845	3,066,984	\$54,225
5 Edison Twp.	50,149,259	157,697,109		207,846,368	2,968,720	9,114,562	1,160	610	12,085,452	190,985
6 Helmetta Bor.	554,910	2,556,065		3,110,975	137,750	478,165			615,915	
7 Highland Park Bor.	7,148,100	32,865,450		40,013,550	360,447	831,521			1,191,968	
8 Jamesburg Bor.	2,472,700	6,043,800		8,516,500	75,027	252,656			327,683	
9 Madison Twp.	19,196,150	76,217,170		95,443,350	284,700	1,287,420	180	4,230	1,576,530	
10 Metuchen Bor.	9,291,250	31,655,249		43,946,530	442,950	1,706,160			2,149,110	
11 Middlesex Bor.	7,637,550	33,556,000		41,193,550	450,210	1,915,900		2,660	2,498,770	
12 Milltown Twp.	3,656,825	16,733,100		20,389,925	228,140	696,215			924,355	
13 Monroe Twp.	6,630,995	11,060,500		17,691,495	65,570	624,280	11,750	36,150	737,750	68,450
14 New Brunswick City	20,821,955	80,350,190		101,172,145	2,260,100	9,182,900			11,443,000	
15 North Brunswick Twp.	22,604,615	53,216,050		75,820,665	3,767,176	5,042,613	302	1,235	8,811,356	
16 Perth Amboy City	18,112,815	37,819,745		55,992,560	1,982,280	3,757,430			5,739,710	400
17 Piscataway Twp.	25,013,410	64,931,180		89,974,620	969,820	6,576,580	7,610	19,550	7,573,560	
18 Plainsboro Twp.	1,328,790	7,014,910		8,543,730	168,187	822,797	4,640	59,938	1,055,562	
19 Sayreville Bor.	20,813,255	86,083,425		106,901,680	1,822,201	9,934,999	17	108	11,767,325	1,500
20 South Amboy City	1,381,425	15,325,560		19,701,275	169,664	610,655			720,319	
21 South Brunswick Twp.	12,436,855	33,768,930		46,205,785	722,332	4,388,918	10,466	27,897	5,149,613	326,925
22 South Plainfield Bor.	23,140,200	45,252,875		68,393,075	807,693	3,425,132	338	167	4,233,380	
23 South River Bor.	7,646,701	29,674,750		37,314,451	249,860	566,444			816,301	26,900
24 Spotswood Bor.	2,344,250	16,166,360		18,510,590	99,228	2,178,432		125	2,277,785	
25 Woodbridge Twp.	40,071,990	197,480,774		237,552,764	1,581,198	8,937,599		10,211	10,529,008	7,788
Totals	\$363,299,408	\$1,178,379,003		\$1,541,648,411	\$22,082,803	\$82,364,831	\$42,385	\$192,296	\$104,682,315	\$720,213

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4(c) + 4(f) — 5(c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a)	(b)	(c)		(a)	(b)	(c)	(a)	(b)
	Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	Total Deductions (Col. a + b)		General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	Adjusted Personality Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	Personal Property Common Level Applicable to Personal Property Used in Business (R. S. 54:4-11)
1 Carteret Bor.				\$82,175,891	\$6.09	\$11.03	\$5.74	50.00	50.00
2 Cranbury Twp.				16,361,055	4.96	2.71		45.00	45.00
3 Dumellen Bor.				22,941,435	6.36	8.69	6.08	48.00	48.00
4 East Brunswick Twp.				91,521,089	7.70	14.09	7.48	47.00	47.00
5 Edison Twp.				220,122,805	5.37	5.10		43.00	43.00
6 Helmetta Bor.				3,726,890	5.42	10.25	4.46	48.00	48.00
7 Highland Park Bor.				41,205,518	6.99	9.26	6.93	48.00	48.00
8 Jamesburg Bor.				8,843,583	6.69	14.10	6.40	48.00	48.00
9 Madison Twp.				97,062,920	6.51	14.30	6.38	48.00	48.00
10 Metuchen Bor.				46,095,640	7.11	11.59	6.89	44.00	44.00
11 Middlesex Bor.		\$1,000	\$1,000	43,621,320	5.90	7.12	5.83	48.00	48.00
12 Milltown Twp.				21,314,280	4.76	8.99	4.57	49.00	49.00
13 Monroe Twp.				18,497,695	5.03	8.17	5.52	41.00	41.00
14 New Brunswick City				112,615,175	6.64	10.06	6.25	47.00	47.00
15 North Brunswick Twp.				84,632,051	4.43	10.01	3.78	51.00	50.00
16 Perth Amboy City				61,732,670	14.79	19.79	14.28	25.00	25.00
17 Piscataway Twp.				97,548,180	6.30	6.31	6.29	48.00	48.00
18 Plainsboro Twp.				9,599,292	3.69	4.91	3.54	47.00	47.00
19 Sayreville Bor.				118,660,505	4.83	10.65	4.19	42.00	42.00
20 South Amboy City				20,427,594	4.99	6.09	4.95	44.00	44.00
21 South Brunswick Twp.		1,500	1,500	51,680,853	6.37	8.49	6.13	52.00	50.00
22 South Plainfield Bor.				72,626,405	5.97	7.03	5.90	50.00	50.00
23 South River Bor.				38,157,658	5.47	10.50	5.36	48.00	48.00
24 Spotswood Bor.				20,788,375	6.07	9.79	5.61	49.00	49.00
25 Woodbridge Twp.				248,089,560	6.60	14.50	6.25	37.00	37.00
Totals		\$2,500	\$2,500	\$1,650,018,439					

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1966—(Continued)

TAXING DISTRICT	9			10§ Equalization		11		12—APPORTIONMENT OF TAXES			
	True Value of Class II of Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19	10§ Equalization		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9— 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Section A—County Taxes (Less Tax Due County on Bank Stock)			
								II—Adjustments Resulting from			
								(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-63)	Add Under-	
								Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1 Carteret Bor.	\$23,009		\$80,574-109		\$102,783,069		\$814,791.07			\$21,707.91	
2 Cranbury Twp.	91,082		19,988,717		36,349,804		181,944.18				\$59.50
3 Danielson Bor.	91,082		24,863,223		47,886,338		239,688.73			69.31	
4 East Brunswick Twp.	2,652		103,129,212		194,632,953		974,312.88			6,792.64	
5 Edison Twp.	460,252		291,467,697		572,650,754		2,563,012.95			6,054.97	
6 Helmetta Bor.			4,637,466		7,704,356		38,802.56				
7 Highland Park Bor.	8,071		44,639,313		85,852,902		429,726.18			1,836.78	
8 Jamesburg Bor.	17,786		9,550,549		18,441,918		92,307.92			536.68	
9 Madison Twp.	122,800		105,101,872		202,290,692		1,012,543.74				
10 Metuchen Bor.	585,000		58,667,180		105,347,820		527,305.86			942.41	
11 Middlesex Bor.	12,790		47,257,515		90,891,625		451,943.96			1,400.96	
12 Milltown Bor.	7,400		22,180,133		43,501,825		217,742.31			63.01	
13 Monroe Twp.	3,336		26,575,911		45,016,972		225,320.44				736.02
14 New Brunswick City	\$27,318		126,919,281		240,381,774		1,203,263.46			2,513.86	
15 North Brunswick Twp.	188,608		81,638,691		166,479,330		833,263.00			31.66	
16 Perth Amboy City	1,163,266		185,087,778		247,983,714		1,241,254.13			6,682.01	
17 Piscataway Twp.	1,758		105,677,197		203,227,135		1,017,230.00			1,808.62	
18 Plainboro Twp.	4,782		10,819,776		20,423,850		102,228.28				
19 Sayreville Bor.	123,811		163,862,437		282,616,753		1,414,756.17				5,101.91
20 South Amboy City	6,010,373		25,998,758		52,436,727		292,465.19				4,231.93
21 South Brunswick Twp.	467,370		47,801,137		99,919,360		500,284.45				99.45
22 South Plainfield Bor.	313,455		72,626,405		145,596,265		728,765.01			597.63	
23 South River Bor.	3,192		41,308,322		79,469,172		397,773.13			1,719.81	
24 Spotswood Bor.	196,423		21,629,090		42,613,888		213,298.06			128.94	
25 Woodbridge Twp.	3,839,100		422,336,266		674,264,926		3,371,957.84			11,696.42	
Totals	\$14,514,405		\$2,143,741,065		\$3,808,303,999		\$19,062,020.00			\$64,733.62	\$14,116.67

§ Includes equalization of Tangible Personal Property Used In Business.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES											
TAXING DISTRICT	Section A— Continued		Section B County Library Taxes	Section C—Local Taxes to Be Raised for			Section D—Tax Levy				
	III Net County Taxes Apportioned	I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy [Cols. AIII + B + CII, b, c + CIII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)			
		(a) As Required by District School Budget		(b) Regional Consolidated and Joint School Budgets					(c) As Required by Local Municipal Budget		
1 Carteret Bor.	\$783,023.76			\$2,203,130.47		\$1,858,488.27	\$4,854,612.50	\$147,040.00	\$5,001,682.50		
2 Cranbury Twp.	182,003.68			520,375.00		99,214.00	801,593.28	9,460.00	811,053.28		
3 Dunellen Bor.	299,619.42			799,354.50		371,046.26	1,410,020.18	47,970.00	1,457,990.18		
4 East Brunswick Twp.	997,520.24			4,652,621.00		1,255,224.50	6,875,365.74	169,780.00	7,015,145.74		
5 Edison Twp.	2,536,937.68			7,330,098.00		713,056.85	11,484,879.53	333,850.00	11,818,729.53		
6 Helmetta Bor.	38,862.56			115,032.00		43,400.00	197,294.56	4,410.00	201,704.56		
7 Highland Park Bor.	427,880.40			1,858,936.00		531,013.87	2,817,839.27	61,410.00	2,879,249.27		
8 Jamesburg Bor.	91,771.24			388,044.00		90,341.13	570,156.37	20,880.00	591,036.37		
9 Madison Twp.	1,016,430.60			3,998,387.09		1,066,562.17	6,931,979.86	229,460.00	6,310,839.86		
10 Methuen Bor.	526,303.45			1,845,536.11		813,510.86	3,185,460.42	91,470.00	3,276,930.42		
11 Middlesex Bor.	433,436.00			1,517,495.25		466,201.92	2,487,133.17	83,310.00	2,570,523.17		
12 Milltown Twp.	217,679.50			692,652.50		62,091.48	972,338.48	41,800.00	1,014,138.48		
13 Monroe Twp.	226,062.46			486,922.00		299,915.26	1,012,599.72	27,000.00	1,039,899.72		
14 New Brunswick City	1,200,659.60			3,268,878.90	195,052.75	2,651,368.51	7,318,959.76	150,090.00	7,469,019.76		
15 North Brunswick Twp.	833,261.34			2,460,212.00		368,484.48	3,661,357.82	80,360.00	3,712,317.82		
16 Perth Amboy City	1,234,572.12			3,365,911.01	100,178.00	4,247,733.16	8,948,391.29	181,120.00	9,129,514.29		
17 Piscataway Twp.	1,015,421.38			4,118,215.80		859,861.33	5,993,498.51	143,260.00	6,136,758.51		
18 Plainsboro Twp.	102,228.28			240,612.00		7,094.54	349,934.82	4,070.00	354,004.82		
19 Sayreville Bor.	1,419,858.08			3,921,637.00		207,295.64	5,548,790.72	175,660.00	5,724,450.72		
20 South Amboy City	296,697.12			420,217.00	34,557.00	239,469.42	990,880.51	57,800.00	1,018,680.51		
21 South Brunswick Twp.	500,343.90			1,238,188.00		1,375,377.39	3,213,949.29	74,810.00	3,288,759.29		
22 South Plainfield Bor.	728,167.38			2,656,922.50		815,100.21	4,200,200.09	131,640.00	4,331,840.09		
23 South River Bor.	396,053.32			1,145,432.69		440,591.03	1,982,130.04	103,110.00	2,085,240.04		
24 Spotswood Bor.	213,169.12			709,103.00		291,880.94	1,214,153.06	40,000.00	1,254,253.06		
25 Woodbridge Twp.	3,363,261.42			10,768,979.86		1,630,829.41	15,763,070.69	597,930.00	16,361,000.69		
Totals	\$19,011,403.05			\$60,883,003.68	\$1,194,554.75	\$20,808,011.23	\$101,906,972.71	\$3,013,800.00	\$104,920,772.71		

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1967—(Concluded)

MIDDLESEX COUNTY

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TAXING DISTRICT	13 Bank Stock • • • Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Carteret Bor.	\$5,901.16	.....	\$8,430,450	\$58,000.00	\$430,005.02	\$156,000.00	\$638,005.02
2 Cranbury Twp.	4,561.40	.....	683,500	59,000.00	181,995.00	18,000.00	158,995.00
3 Danielson Bor.	6,703.84	.....	1,493,500	28,000.00	141,739.35	63,000.00	232,739.35
4 East Brunswick Twp.	3,865.50	.....	10,645,685	146,000.00	716,322.00	235,892.00	1,098,214.00
5 Edison Twp.	17,145.50	.....	81,129,007	1,200,000.00	3,516,784.60	180,000.00	4,896,784.60
6 Flemington Bor. ....	.....	.....	175,460	13,000.00	17,750.00	3,000.00	33,750.00
7 Highland Park Bor.	2,837.34	.....	9,394,050	180,000.00	298,906.00	61,000.00	539,906.00
8 Jamesburg Bor.	1,628.56	.....	346,000	90,000.00	67,299.00	33,000.00	190,299.00
9 Madison Twp.	2,102.74	.....	13,351,370	240,000.00	635,690.15	275,000.00	1,150,690.15
10 Metuchen Bor.	8,320.84	.....	7,341,160	250,000.00	292,100.98	90,000.00	632,100.98
11 Middlesex Bor.	834.08	.....	5,012,850	40,000.00	580,000.00	66,000.00	686,000.00
12 Milltown Bor.	2,951.40	.....	2,812,125	55,000.00	290,456.00	20,000.00	365,456.00
13 Monroe Twp.	252.74	.....	3,276,535	292,200.00	181,071.00	100,000.00	573,271.00
14 New Brunswick City	22,212.50	.....	54,180,175	650,000.00	1,953,440.01	241,000.00	2,844,440.01
15 North Brunswick Twp.	9,208.42	.....	5,715,740	275,000.00	554,786.92	57,000.00	876,786.92
16 Perth Amboy City	15,188.84	.....	17,374,531	650,000.00	830,088.19	200,000.00	1,680,088.19
17 Piscataway Twp.	622.16	.....	14,851,530	120,000.00	941,737.00	200,000.00	1,263,737.00
18 Plainboro Twp.	203.16	.....	3,101,410	37,000.00	69,000.00	24,000.00	109,000.00
19 Sayreville Bor.	2,704.36	.....	10,315,950	704,000.00	1,748,358.48	101,404.32	2,553,762.80
20 South Amboy City	5,123.58	.....	7,820,825	148,729.20	539,924.00	30,000.00	718,653.20
21 South Brunswick Twp.	546.46	.....	9,462,200	70,000.00	435,791.15	80,000.00	585,791.15
22 South Plainfield Bor.	1,470.62	.....	7,383,875	200,000.00	831,124.29	80,000.00	1,111,124.29
23 South River Bor.	8,747.48	.....	4,898,153	33,000.00	486,312.00	74,000.00	593,312.00
24 Spotswood Bor.	1,119.06	.....	1,335,820	147,900.00	139,070.00	23,000.00	309,970.00
25 Woodbridge Twp.	13,718.30	.....	48,578,825	906,290.00	5,556,225.72	304,000.00	6,766,515.72
Totals	\$138,012.34	.....	\$320,325,776	\$6,583,719.20	\$21,336,365.89	\$2,692,696.52	\$30,612,781.61

Total Amount of Miscellaneous Revenues (including Surplus Budget Revenues Appropriated) for the support of the County Budget

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes

Total County Taxes Appropriated

Less: Bank Stock Taxes Due County

Net County Taxes Apportioned (12 A III)

Adjustments (Net Total 12 A IIb) +

Total County Taxes Apportioned (including Adjustments—Total 12 A I)

† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

***Bank Stock Tax Due Municipality

Bank Stock Tax Due County

Total Bank Stock Tax

Net County Taxes Apportioned (12 A III)

Adjustments (Net Total 12 A IIb) +

Total County Taxes Apportioned (including Adjustments—Total 12 A I)

Abstract of Rates and Exemptions in the County of Monmouth, for the Year 1967—(Continued)

	1	2	3	4 Taxable Value of Tangible Personal Property					(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal and Personal Effects)
				(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)	
TAXING DISTRICT									
31 Middletown Twp.	\$45,307,150	\$196,750,550	\$242,097,700	\$822,496	\$4,450,142			\$5,272,638	\$82,480
32 Millstone Twp.	4,263,455	8,709,415	13,065,870	18,177	219,171			308,473	
33 Monmouth Beach Bor.	2,735,750	8,471,876	11,425,626	15,823	96,732		\$52,505	112,555	
34 Neptune Twp.	34,373,700	99,725,560	134,104,700	1,434,092	3,139,126		3,031	4,290,359	
35 Neptune City Bor.	4,122,755	16,638,295	20,821,050	318,713	646,552			965,295	
36 New Shrewsbury Bor.	10,377,850	27,692,900	38,070,750	360,759	1,224,611	3,031	5,071	1,593,472	
37 Ocean Twp.	19,606,420	77,513,500	97,119,920	415,864	1,602,837	341		2,019,042	
38 Oceanport Bor.	5,352,930	25,519,170	30,872,100	10,650	510,494			521,124	
39 Raglan Twp.	14,731,800	58,926,150	73,657,950	375,095	1,377,990	492	561	1,754,138	
40 Red Bank Bor.	17,981,650	51,190,750	69,172,400	1,270,011	3,662,435			4,872,446	
41 Roosevelt Bor.	222,015	2,637,606	2,859,621	2,480	32,734	654		36,386	
42 Rumson Bor.	15,362,150	41,685,400	57,047,550	25,952	393,286			419,238	
43 Sea Bright Bor.	3,592,760	7,701,800	11,294,560	91,046	363,858			454,904	
44 Sea Girt Bor.	11,295,370	19,912,741	31,208,111	25,750	270,530			296,280	
45 Shrewsbury Bor.	8,754,200	20,188,700	28,942,000	328,607	666,094	1,656	1,481	997,838	
46 Shrewsbury Twp.	102,088	505,000	607,088	568	11,895			12,463	
47 South Belmar Bor.	1,765,850	6,792,810	8,498,660	31,393	154,507			186,190	
48 Spring Lake Bor.	16,636,575	29,495,250	46,131,825	97,653	1,318,476			1,416,129	
49 Spring Lake Heights Bor.	3,931,690	13,118,095	17,049,785	48,120	236,007			314,127	
50 Union Beach Bor.	3,641,965	15,237,500	18,879,465	408,978	1,446,375			1,855,353	
51 Upper Freehold Twp.	6,937,420	9,319,430	16,257,350	8,955	723,363	21,856		880,747	
52 Wall Twp.	20,899,325	67,001,150	87,900,475	475,179	2,160,128	1,536		2,660,112	
53 West Long Branch Bor.	5,661,460	28,940,800	34,602,260	1,683,432	1,297,425	1,094		2,984,647	
Totals	\$524,925,731	\$1,712,940,392	\$2,237,866,113	\$20,069,552	\$72,508,682	\$228,155	\$531,521	\$93,397,910	\$222,700

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1967—(Continued)

TAXING DISTRICT	5			6	7—Tax Rate(s) Applicable—			8	
	Deductions				Per \$100 Valuation (C. 141, L. 1964)			Ratios	
	(a)	(b)	(c)		(a)	(b)	(c)	(a)	(b)
	Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	Total Deductions (Col. a + b)	NET VALUATION TAXABLE (Cols. 3 + 4(e) + 4(f) — 5(c))	General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	Adjusted Personalty Tax Rate (Applicable to Tangible Personal Property Used in Business Where Greater Than (a))	Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Business Personal Prop. Where (b) is Greater Than (a))	County Equal. Table—Aver. Assessed to True Value of Real Property (R. S. 54:3-17 to Business R. S. 54:3-19)	Personal Property Common Level Applicable to Personal Property Used in Business (R. S. 54:4-11)
1	Allenhurst Borough			\$9,492,906	\$2.881	\$2.259		97.43	97.00
2	Allentown Bor.			5,251,275	4.358	1.972		83.92	88.00
3	Asbury Park City			86,658,365	4.946	7.196	\$1,657	99.55	101.00*
4	Atlantic Highlands Bor.			23,516,803	4.098	5.089	3.969	80.51	80.00
5	Avon-by-the-Sea Bor.			18,082,552	2.553	2.947	2.548	87.95	84.00
6	Bellmar Bor.			41,827,226	2.809	3.077	2.802	99.57	93.00
7	Bradley Beach Bor.			25,916,975	3.548	2.375		84.45	83.00
8	Brielle Bor.			23,218,451	3.416	3.034		82.90	81.00
9	Colts Neck Twp.			49,969,122	2.212	2.673	2.202	99.30	100.00
10	Deal Bor.			21,891,073	3.511	3.953	3.506	93.86	87.00
11	Eatontown Bor.			57,155,507	3.379	5.300	3.246	86.72	85.00
12	Englishtown Bor.			3,613,095	4.956	4.561		74.56	80.00
13	Fair Haven Bor.			33,789,277	4.698	8.547	4.669	77.62	79.00
14	Farmingdale Bor.			5,269,852	3.738	1.892		94.00	94.00
15	Freehold Bor.			51,670,617	3.965	4.253	3.934	94.24	93.00
16	Freehold Twp.			66,504,511	3.316	3.696	3.301	91.59	92.00
17	Highlands Bor.			13,952,797	4.785	5.173	4.776	81.41	82.00
18	Holmdel Twp.			94,423,663	2.261	3.065		98.88	95.00
19	Howell Twp.			81,232,217	3.191	2.559		99.02	102.00*
20	Interlaken Bor.			9,522,986	2.858	4.254	2.853	89.31	88.00
21	Kenilworth Bor.			29,882,775	4.466	7.922	4.382	86.99	84.00
22	Keyport Bor.			33,431,355	4.194	4.131		84.52	87.00
23	Little Silver Bor.			49,710,959	2.851	5.448	2.812	99.53	95.00
24	Loch Arbour Village			2,522,936	5.149	4.505		83.02	85.00
25	Long Branch City			127,782,809	4.073	3.577		91.48	93.00
26	Mantoloking Twp.			41,642,050	3.677	5.169	3.653	79.24	90.00
27	Mansquan Bor.			39,151,400	2.938	2.286		85.56	81.00
28	Marlboro Twp.			38,683,929	3.210	3.466	3.200	92.45	100.00
29	Matawan Bor.			40,393,548	3.348	4.454		87.30	85.00
30	Matawan Twp.			71,202,087	4.000	7.057	3.875	82.40	82.00

* Denotes municipalities in which common level of 100% is applied.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4 (c) + 4 (f) - 5 (c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a)	(b)	(c)		(a)	(b)	(c)	(a)	(b)
	Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	Exemption of Enfranchisement Shedders (S. J. S. A. 54:4-3.48)	Total Deductions (Col. a + b)		General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	Adjusted Personality Tax Rate (Applicable to Tangible Personal Prop. ness Where Greater Than (a))	Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	Personal Property Common Level Applicable to Personal Property Used in Business (R. S. 54:4-11)
31 Middletown Twp.				\$217,452,818	\$3,566	\$4,286	\$3,551	84.18	86.00
32 Millstone Twp.				13,377,343	3,918	4,396	3,938	71.50	76.00
33 Monmouth Beach Bor.				11,538,181	4,516	6,361	4,498	81.00	81.00
34 Neptune Twp.				138,395,259	3,565	3,725	3,560	96.81	96.00
35 Neptune City Bor.				21,786,315	3,555	3,647	3,550	96.81	85.00
36 New Shrewsbury Bor.		\$2,000	\$2,000	39,662,222	3,846	5,544	3,773	99.80	95.00
37 Ocean Twp.				99,135,962	3,539	2,821	.....	91.73	92.00
38 Oceanport Bor.				31,333,221	3,776	7,164	3,719	91.60	97.00
39 Earlean Twp.				75,412,088	4,232	5,953	4,191	86.65	90.00
40 Red Bank Bor.				74,014,846	4,205	7,147	3,997	84.03	76.00
41 Roosevelt Bor.				2,895,007	4,388	5,592	4,373	87.45	89.00
42 Rumson Bor.				57,466,788	3,895	7,780	3,866	72.08	69.00
43 Sea Bright Bor.				11,659,464	3,107	3,673	3,085	93.72	96.00
44 Sea Girt Bor.				31,504,391	2,102	4,407	2,051	81.08	80.00
45 Shrewsbury Bor.				29,910,738	2,908	3,106	2,901	98.21	93.00
46 Shrewsbury Twp.				709,771	16,508	13,999	.....	97.85	100.00
47 South Belmar Bor.				8,684,850	3,524	3,681	3,521	83.12	79.00
48 Spring Lake Bor.				47,547,951	2,011	3,215	2,001	82.22	77.00
49 Spring Lake Heights Bor.				17,333,912	3,651	1,751	.....	86.38	87.00
50 Union Beach Bor.				26,731,818	3,331	7,667	.....	86.97	90.00
51 Upper Freehold Twp.				17,138,097	2,458	4,411	2,352	91.95	76.00
52 Wall Twp.				90,560,587	3,870	3,499	.....	90.37	87.00
53 West Long Branch Bor.				37,586,907	3,369	2,037	.....	93.83	92.00
Totals		\$2,000	\$2,000	\$2,331,484,723	.....	.....	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1967—(Continued)

TAXING DISTRICT	9	10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES						
					Section A—County Taxes (Less Tax Due County on Bank Stock)						
					II—Adjustments Resulting from						
		(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19		I Total County Taxes Apportioned Total Net Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	Add Under- payment	Add Under- payment		
1 Allenhurst Borough	\$2,100		\$251,041	\$9,746,647	\$54,330.25						
2 Allentown Bor.			994,045	6,245,920	84,816.32						
3 Asbury Park City	132,896		347,234	87,138,495	485,731.81				\$3,403.41		\$111.09
4 Atlantic Highlands Bor.	20,435		5,699,543	29,236,781	162,973.15				638.81		
5 Avon-by-the-Sea Bor.			2,494,465	20,577,017	114,701.45				52.00		
6 Belmar Bor.	11,416		199,849	42,083,491	234,333.09				952.20		
7 Bradley Beach Bor.	20,216		4,789,065	30,726,256	171,275.85				82.50		
8 Brielle Bor.	421		5,839,573	34,088,448	190,017.55				117.16		84.77
9 Colts Neck Twp.			345,426	50,314,548	280,465.90				1,059.20		
10 Deal Bor.			1,055,269	26,546,342	147,975.96				106.40		
11 Eatontown Bor.	5,379		8,839,055	65,999,941	367,900.21				560.23		176.46
12 Englishtown Bor.	60		1,200,074	4,813,220	26,830.15				9.90		
13 Fair Haven Bor.			9,736,613	43,525,890	242,624.22				68.82		
14 Farmingdale Bor.	16,337		336,372	5,622,561	31,341.57				40.00		
15 Freehold Bor.	50,504		3,228,881	54,950,002	306,305.08				4,151.23		
16 Freehold Twp.			6,099,347	72,672,166	405,092.87				1,797.71		1,170.24
17 Highlands Bor.	8,278		3,183,375	17,136,172	95,521.32				297.55		
18 Holmdel Twp.			1,563,303	95,989,966	535,072.13				938.47		585.06
19 Howell Twp.	5,433		776,062	82,063,712	437,443.70				575.06		
20 Interlaken Bor.			1,140,438	10,663,424	59,440.60						
21 Keansburg Bor.	2,963		4,459,993	34,345,031	191,447.81				268.64		29.15
22 Keyport Bor.	5,117		6,034,973	39,471,445	220,023.73				859.08		
23 Little Silver Bor.	438		269,937	49,881,334	278,608.48				995.11		269.31
24 Loch Arbour Village			514,190	3,037,126	16,929.70				17.50		
25 Long Branch City	206,742		7,560,354	135,549,905	755,589.15				1,601.85		6.37
26 Manalapan Twp.	92		10,810,116	52,452,258	292,382.03				900.04		402.38
27 Manasquan Twp.	7,206		6,666,128	45,824,728	255,438.52				805.53		
28 Marlboro Twp.	1,678		3,025,966	41,661,573	232,232.05				5,977.26		963.51
29 Matawan Bor.	15,008		5,903,618	46,315,264	258,172.89				893.50		74.80
30 Matawan Twp.	13,177		15,224,690	86,439,954	481,837.97				587.90		61.56

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Rates and Exemptions in the County of Monmouth, for the Year 1967—(Continued)

TAXING DISTRICT	9	10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES			
					Section A—County Taxes (Less Tax Due County on Bank Stock)		Section B—County Taxes (Less Tax Due County on Bank Stock)	
	True Value of Class 11 Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19		I Total County Taxes Apportioned (Including Total Adjustments)	(a)—County Equalization Table Apportionment (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
					Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
31 Middletown Twp.	\$1,569		\$6,355,907	\$293,810,294	\$1,637,772.22		\$1,699.29	
32 Milstone Twp.			5,306.680	18,684.023	104,119.43		221.07	\$241.27
33 Monmouth Beach Bor.			3,005.244	1,543.425	81,068.70		60.36	
34 Neptune Twp.	69,198		4,354,760	143,019,217	797,224.96		740.25	81.68
35 Neptune City Bor.			4,719,161	26,505,506	147,718.34		1.25	
36 New Shrewsbury Bor.			160,159	39,822.381	221,979.93		1,225.38	78.49
37 Ocean Twp.			5,578,522	104,717,484	583,721.50		812.79	9.31
38 Oceanport Bor.	5,159		3,087,737	34,486,120	192,234.28		157.91	
39 Raritan Twp.	2,043		11,543,242	86,957,373	484,722.19		3,201.54	163.74
40 Red Bank Bor.	168,591		14,684,961	88,898,398	495,541.95		1,474.71	388.72
41 Roosevelt Bor.			414,880	3,310,887	18,455.71			
42 Rumson Bor.			22,285,571	79,752,359	444,559.64		74.58	
43 Sea Bright Bor.			769,749	12,439,213	69,283.55		470.89	405.82
44 Sea Girt Bor.	12,694		7,356,474	38,873,559	246,690.96			
45 Shrewsbury Bor.			602,024	30,543,362	170,256.36		1,290.24	643.20
46 Shrewsbury Twp.			15,316	725,087	4,041.82		21.13	
47 South Belmar Bor.			1,775,399	10,460,249	58,308.05		57.00	
48 Spring Lake Bor.	3,500		10,398,964	57,950,418	323,630.16			
49 Spring Lake Heights Bor.	1,418		2,739,751	20,135,081	112,237.99		8.70	
50 Union Beach Bor.	222		3,034,704	23,769,744	132,498.51		43.74	
51 Upper Freehold Twp.	1,564		1,142,790	18,282,451	101,910.97		22.79	
52 Wall Twp.			9,764,328	100,324,915	559,236.22		53.19	28.08
53 West Long Branch Bor.			2,534,881	40,121,788	223,648.90		18.56	76.30
Totals	\$791,238		\$281,021,999	\$2,613,297,960	\$14,567,177.85		\$39,335.08	\$6,148.81

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Rates and Exemptions in the County of Monmouth, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES														
Section A— Continued		Section B		Section C—Local Taxes to Be Raised for			Section D—Tax Levy							
III Net County Taxes Apportioned		County Library Taxes		1—District School Purposes			II Local Muni- cipal Purposes (Less Tax Due Municipality on Bank Stock Tax)		I Total Tax Levy [Cols. A, II + B + C, d, b, c + Cl, h]		Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)		III Total on Which Tax Rate Is Computed (Cols. I + II)	
				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget								
1 Allenhurst Borough		\$54,330.25	\$1,652.41	\$50,500.00			\$103,855.58	\$270,338.24	\$3,230.00	\$273,568.24				
2 Allentown Bor.		34,816.32	1,053.91		R\$136,416.03		48,072.76	220,361.02	8,520.00	228,884.02				
3 Asbury Park City		482,439.49		1,625,642.12			2,129,575.01	4,237,653.62	48,490.00	4,286,146.62				
4 Atlantic Highlands Bor.		162,334.34	4,935.41	189,365.00	R320,213.98		238,369.61	915,218.34	27,460.00	942,678.34				
5 Avon-by-the-Sea Bor.		114,649.45		158,911.00			174,300.38	447,840.83	14,320.00	462,160.83				
6 Belmar Bor.		233,340.89	7,087.68	491,172.00			401,212.01	1,138,552.61	36,470.00	1,175,022.61				
7 Bradley Beach Bor.		171,193.35		414,967.00			310,879.33	897,010.08	22,670.00	919,710.08				
8 Brielle Bor.		189,925.16	5,778.12	449,805.00			296,941.66	942,509.94	22,680.00	965,189.94				
9 Colts Neck Twp.		279,406.70	8,501.52	609,635.50	R189,384.06			1,086,927.78	13,470.00	1,105,397.78				
10 Deal Bor.		147,937.06	4,499.01	462,617.50			247,534.02	862,937.59	11,500.00	874,437.59				
11 Eatontown Bor.		367,516.44	11,174.92	688,503.00	R520,608.80		302,116.40	1,895,917.56	35,730.00	1,931,647.56				
12 Englishtown Bor.		26,820.25	815.72	R64,065.72	R54,115.75		28,034.48	173,830.92	5,240.00	179,070.92				
13 Fair Haven Bor.		242,555.40	7,377.01	566,491.00	R515,763.75		217,051.71	1,519,211.87	38,800.00	1,558,011.87				
14 Farmingdale Bor.		31,301.57	951.03	76,269.45	R37,860.98		23,759.89	190,143.52	6,800.00	197,003.52				
15 Freehold Bor.		302,153.80		707,988.42	R446,323.59		538,586.53	1,995,057.34	53,730.00	2,048,787.34				
16 Freehold Twp.		404,405.40	12,296.90	1,117,576.85	R454,788.44		173,105.27	2,102,232.86	45,570.00	2,207,802.86				
17 Highlands Bor.		95,223.77	2,894.39	108,544.00	R215,511.27		223,993.83	646,107.26	21,530.00	667,637.26				
18 Holmdel Twp.		534,718.72	16,259.38	1,253,671.00			304,416.66	2,109,035.76	26,730.00	2,135,845.76				
19 Howell Twp.		456,868.64	13,888.83	1,114,894.50	R917,651.40			2,503,303.37	93,135.00	2,596,438.37				
20 Interlaken Bor.		59,440.00	1,807.84	105,909.00			96,374.59	263,532.03	8,700.00	272,232.03				
21 Keanburg Bor.		191,203.32	5,812.97	537,571.50			553,273.81	1,291,106.60	43,430.00	1,334,536.60				
22 Keyport Bor.		219,692.65		729,592.00			413,827.07	1,362,533.72	39,500.00	1,402,143.72				
23 Little Silver Bor.		271,882.08	8,442.78	810,009.35			284,332.96	1,350,867.77	36,400.00	1,417,267.77				
24 Loch Arbour Village		10,912.20	514.20		J65,741.42		45,300.00	128,467.82	1,450.00	129,917.82				
25 Long Branch City		738,993.07		3,186,120.38			1,156,519.20	5,096,663.25	121,450.00	5,218,113.25				
26 Manalapan Twp.		291,884.37	8,874.47	R774,403.28	R417,349.75		1.5 5.33	1,494,097.40	37,330.00	1,531,427.40				
27 Manasquan Bor.		254,632.99	7,742.82	522,016.00			327,056.70	1,192,687.51	38,450.00	1,231,137.51				
28 Marlboro Twp.		227,218.30	6,911.39	550,446.20	R271,616.03		157,187.97	1,213,379.89	26,800.00	1,240,179.89				
29 Matawan Bor.		257,354.19			R720,441.95		336,609.31	1,314,465.45	38,420.00	1,352,885.45				
30 Matawan Twp.		481,311.63			R1,712,684.11		576,355.97	2,770,351.71	77,990.00	2,848,341.71				

R—Denotes Regional School.

J—Denotes Joint School.

Abstract of Rates and Exemptions in the County of Monmouth, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES											
TAXING DISTRICT	Section A— Continued		Section B		Section C—Local Taxes to Be Raised for				Section D—Tax Levy		
	Apportioned Net County Taxes	County Library Taxes	As Required by District School Budget	(a)	(b)	(c)	II		I	II	III
							Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy [Cols. A+II + B+C+D, b, e + CII]			
31 Middletown Twp.	\$1,636,162.93			\$5,506,104.25				\$1,402,421.38	\$8,514,688.56	\$281,890.00	\$8,826,578.56
32 Millstone Twp.	104,166.63			336,012.50				73,400.00	516,777.37	11,490.00	528,267.37
33 Monmouth Beach Bor.	80,998.74			351,721.60				170,667.46	511,413.17	9,760.00	521,173.17
34 Neptune Twp.	796,566.39			2,819,302.05				1,119,392.70	4,789,681.78	174,890.00	4,934,571.78
35 Neptune City Bor.	147,747.69			380,426.36				202,623.16	735,290.22	32,840.00	768,130.22
36 New Shrewsbury Bor.	220,833.04			1,460,774.07				207,391.61	1,484,448.72	41,190.00	1,525,638.72
37 Ocean Twp.	582,918.02			17,721.88				538,828.88	3,405,176.26	102,730.00	3,508,906.26
38 Oceanport Bor.	192,076.37			5,840.70				189,955.42	1,158,705.04	27,010.00	1,185,715.04
39 Raritan Twp.	481,624.39			2,102,591.75				476,357.31	3,055,207.24	116,920.00	3,192,127.24
40 Red Bank Bor.	494,455.96			1,559,050.00				1,001,612.06	3,058,118.02	55,660.00	3,113,778.02
41 Roosevelt Bor.	18,455.71			93,281.00				9,014.00	121,312.03	5,750.00	127,062.03
42 Rumson Bor.	444,485.06			662,435.45				474,031.60	2,190,717.77	47,860.00	2,238,577.77
43 Sea Bright Bor.	69,308.48			81,799.00				140,704.55	355,451.51	6,920.00	362,371.51
44 Sea Girt Bor.	216,690.96			182,588.60				211,558.91	617,428.96	15,107.00	632,535.96
45 Shrewsbury Bor.	169,609.32			475,510.50				193,235.22	843,501.29	27,280.00	870,781.29
46 Shrewsbury Twp.	4,020.69			1,447,705.87				35,761.21	117,171.21	.....	117,171.21
47 South Belmar Bor.	58,251.05			145,970.00				85,100.00	291,098.41	15,000.00	306,098.41
48 Spring Lake Bor.	323,030.16			219,685.00				377,737.45	950,462.61	20,190.00	970,652.61
49 Spring Lake Heights Bor.	112,239.29			365,137.00				129,833.19	610,612.81	24,500.00	635,112.81
50 Union Beach Bor.	132,451.77			450,201.00				187,351.12	774,038.41	41,220.00	815,258.41
51 Upper Freehold Twp.	101,888.18			3,098.68				50,548.00	410,874.33	10,510.00	421,384.33
52 Wall Twp.	559,211.11			2,219,518.98				606,382.85	3,402,120.71	102,900.00	3,505,100.74
53 West Long Branch Bor.	223,706.61			432,862.20				173,429.96	1,255,927.79	40,510.00	1,296,437.79
Totals	\$14,533,901.58			\$36,591,030.14	\$11,584,414.65			\$17,871,152.07	\$80,863,169.97	\$2,222,872.00	\$83,086,041.97

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1967—(Continued)

TAXING DISTRICT	13 Bank Stock * * * Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Allenhurst Borough	\$4,892.79	.....	\$596,735	\$30,000.00	\$197,547.00	\$2,300.00	\$230,447.00
2 Allentown Bor.	1,927.24	.....	244,250	32,000.00	15,000.00	11,000.00	58,000.00
3 Asbury Park City	19,137.20	.....	13,722,950	.....	1,193,735.04	250,000.00	1,443,735.04
4 Atlantic Highlands Bor.	1,297.34	.....	2,497,200	150,000.00	139,122.00	30,000.00	319,122.00
5 Avon-by-the-Sea Bor.	399.67	.....	528,550	100,000.00	133,542.00	13,000.00	246,542.00
6 Belmar Bor.	3,387.96	.....	7,929,150	260,000.00	398,888.00	48,000.00	706,888.00
7 Bradley Beach Bor.	4,510.26	.....	3,504,610	70,000.00	252,141.00	50,000.00	372,141.00
8 Brielle Bor.	658.34	.....	1,039,532	53,000.00	79,727.00	42,000.00	174,727.00
9 Colts Neck Twp.	258.72	.....	7,493,700	95,000.00	251,893.00	13,000.00	359,893.00
10 Deal Bor.	1,215.98	.....	803,900	192,000.00	293,369.33	19,000.00	504,369.33
11 Eatontown Bor.	6,288.55	.....	10,441,580	400,000.00	178,264.75	30,000.00	608,264.75
12 Englishtown Bor.	491.52	.....	243,500	10,500.00	15,284.00	15,800.00	41,584.00
13 Fair Haven Bor.	1,070.77	.....	2,078,000	80,000.00	92,714.00	50,000.00	222,714.00
14 Farmingdale Bor.	2,338.92	.....	819,750	13,000.00	16,027.00	8,038.00	37,065.00
15 Freehold Bor.	17,377.47	.....	16,216,400	67,000.00	160,092.00	80,000.00	307,092.00
16 Freehold Twp.	94.73	.....	3,945,610	275,000.00	199,597.00	80,000.00	554,597.00
17 Highlands Bor.	.....	.....	3,034,600	65,000.00	71,937.00	90,000.00	226,937.00
18 Holmdel Twp.	581.49	.....	5,137,100	185,000.00	184,937.00	33,000.00	402,937.00
19 Howell Twp.	591.83	.....	9,677,800	280,087.00	477,319.00	125,000.00	882,406.00
20 Interlaken Bor.	.....	.....	139,400	12,000.00	25,203.00	3,200.00	40,403.00
21 Keansburg Bor.	2,842.36	.....	2,700,650	53,600.00	272,308.00	135,000.00	460,908.00
22 Keyport Bor.	6,692.11	.....	3,657,385	90,000.00	107,077.00	90,000.00	287,077.00
23 Little Silver Bor.	1,708.61	.....	2,201,050	75,000.00	122,676.00	46,000.00	243,676.00
24 Loch Arbour Village	.....	.....	126,019	25,000.00	31,373.00	6,500.00	42,873.00
25 Long Branch City	14,650.80	.....	26,592,425	558,400.00	1,233,187.88	253,000.00	2,046,587.88
26 Manalapan Twp.	137.09	.....	2,214,970	220,000.00	199,174.00	135,000.00	554,174.00
27 Manasquan Bor.	3,570.92	.....	9,221,050	60,000.00	341,406.60	15,000.00	416,406.60
28 Marlboro Twp.	469.97	.....	9,215,723	168,700.00	203,806.00	125,000.00	497,506.00
29 Matawan Bor.	6,227.68	.....	2,683,116	127,000.00	171,046.61	171,000.00	372,046.61
30 Matawan Twp.	741.03	.....	4,693,400	147,000.00	218,903.00	118,000.00	483,903.00

Total Amount of Miscellaneous Revenues (including Surplus
Revenues Appropriated) for the support of the County
Budget \$4,181,134.00
Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes \$0.557425064

Abstract of Rates and Exemptions in the County of Monmouth, for the Year 1967—(Concluded)

TAXING DISTRICT	13 Bank Stock . . . Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
31 Middletown Twp.	\$3,775.47	..	\$22,730,250	\$650,000.00	\$1,005,107.00	\$325,000.00	\$2,040,107.00
32 Milstone Twp. . . . .	..	..	186,400	57,000.00	88,600.00	42,000.00	187,600.00
33 Monmouth Beach Bor.	7,362.57	..	917,600	40,000.00	87,118.00	20,000.00	147,118.00
34 Neptune Twp.	603.06	..	38,034,600	179,293.14	557,597.40	250,000.00	986,890.54
35 Neptune City Bor. . . . .	..	..	1,281,900	60,000.00	88,182.50	35,000.00	183,182.50
36 New Shrewsbury Bor.	772.39	..	23,484,800	190,000.00	133,919.00	60,000.00	383,919.00
37 Ocean Twp.	1,472.52	..	7,832,735	300,000.00	401,088.49	234,139.00	935,227.49
38 Oceanport Bor.	1,014.58	..	4,910,150	141,600.00	83,900.00	30,000.00	258,500.00
39 Raritan Twp.	1,236.38	..	8,932,100	270,000.00	271,288.00	75,000.00	586,288.00
40 Red Bank Bor.	22,235.38	..	13,767,980	270,000.00	260,872.30	120,000.00	655,872.30
41 Roosevelt Bor. . . . .	..	..	339,650	41,500.00	14,046.00	7,000.00	62,546.00
42 Rumson Bor.	478.24	..	5,398,100	123,000.00	183,700.00	100,000.00	406,700.00
43 Sea Bright Bor.	992.37	..	830,960	48,000.00	96,274.00	41,000.00	185,274.00
44 Sea Girt Bor.	1,141.00	..	1,623,240	93,000.00	69,747.00	19,000.00	181,747.00
45 Shrewsbury Bor.	950.87	..	1,149,000	65,000.00	53,163.00	30,000.00	148,163.00
46 Shrewsbury Twp. . . . .	..	..	2,079,700	10,000.00	33,307.00	..	43,307.00
47 South Belmar Bor. . . . .	..	..	348,050	37,400.00	23,742.00	12,000.00	73,142.00
48 Spring Lake Bor.	2,692.55	..	5,078,850	206,000.00	145,026.00	18,000.00	369,026.00
49 Spring Lake Heights Bor.	721.35	..	1,554,000	45,000.00	72,069.00	25,000.00	143,069.00
50 Union Beach Bor. . . . .	..	..	1,373,800	100,000.00	112,730.00	78,000.00	290,730.00
51 Upper Freehold Twp. . . . .	..	..	392,800	55,000.00	74,652.00	17,000.00	146,652.00
52 Wall Twp.	1,617.15	..	12,901,168	306,100.00	319,200.00	150,000.00	775,300.00
53 West Long Branch Bor.	1,318.59	..	10,208,420	24,398.37	182,093.34	33,484.00	239,975.71
Totals	\$151,945.86	..	\$318,782,356	\$7,184,578.51	\$11,697,757.24	\$3,715,061.00	\$22,597,396.75

Total County Taxes Appropriated \$14,685,927.44
 Less: Bank Stock Taxes Due County 151,945.86
 Net County Taxes Apportioned (12 A III) \$14,533,981.58
 Adjustments (Net Total 12 A IIb) ± + 35,186.27
 Total County Taxes Apportioned (including Adjustments—Total 12 A I) \$14,569,177.85

† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted
 *** Bank Stock Tax Due Municipality
 Bank Stock Tax Due County
 Total Bank Stock Tax

\$151,945.86
 151,945.86
 \$303,891.72

Abstract of Rates and Exemptions in the County of Morris, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—50%

TAXING DISTRICT	Taxable Value of Tangible Personal Property								
	1	2	3	(a)	(b)	(c)	(d)	(e)	(f)
	Taxable Value of Land	Taxable Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Property Used in Business (Cols. a + b + c + d)	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)
1 Boonton Town	\$4,138,100	\$15,360,350	\$19,498,450	\$759,968	\$2,064,446	.....	.....	\$2,824,414	.....
2 Boonton Twp.	2,389,440	8,267,200	10,656,640	400,306	363,354	\$254	\$36	763,950	.....
3 Butler Bor.	4,452,670	12,614,485	17,067,155	156,049	711,254	.....	.....	867,303	.....
4 Chatham Bor.	12,659,800	25,476,400	38,136,200	152,316	472,713	247	1,528	624,804	.....
5 Chatham Twp.	4,238,650	19,312,600	23,551,250	4,976	101,486	2,043	183	111,688	.....
6 Chester Bor.	587,135	2,529,365	3,116,500	21,795	146,379	919	42	169,135	.....
7 Chester Twp.	3,157,700	7,861,200	11,018,900	10,336	318,710	3,114	5,079	337,239	.....
8 Doverville Twp.	11,784,100	31,823,500	43,607,600	213,143	2,010,681	1,328	2,195	2,257,347	.....
9 Dover Twp.	10,318,250	25,326,050	35,663,300	953,585	2,445,717	.....	.....	3,399,302	.....
10 East Hanover Twp.	6,301,645	25,496,615	31,801,250	772,500	1,446,500	2,000	1,700	2,222,700	.....
11 Florham Park Bor.	7,799,470	21,796,620	29,596,090	186,945	1,097,448	.....	.....	1,284,393	.....
12 Hanover Twp.	10,137,500	42,847,300	52,984,800	717,800	10,516,300	100	400	11,234,600	.....
13 Harding Twp.	5,919,717	14,161,060	20,083,777	20,368	114,858	9,511	2,382	147,119	.....
14 Jefferson Twp.	7,459,460	22,985,525	30,444,985	53,441	313,843	95	310	367,689	.....
15 Kinnelon Bor.	6,814,425	20,443,250	27,257,675	28,600	273,875	75	75	302,625	.....
16 Lincoln Park Bor.	7,598,425	13,972,475	21,571,200	44,725	325,275	150	1,775	371,925	.....
17 Madison Bor.	11,211,050	40,049,750	51,260,800	228,551	889,031	.....	.....	1,117,585	.....
18 Mendham Bor.	3,667,465	7,759,150	11,426,615	54,991	269,404	1,187	4,390	329,972	.....
19 Mendham Twp.	4,657,400	10,784,800	15,442,200	663	204,303	2,362	5,900	273,228	.....
20 Mine Hill Twp.	3,579,637	6,003,450	9,583,087	14,310	214,841	.....	.....	229,151	.....
21 Montville Twp.	8,200,311	24,046,750	32,247,061	315,540	637,972	1,562	10,221	965,295	.....
22 Morris Twp.	17,324,150	59,824,150	77,148,300	321,413	2,486,511	359	156	2,808,439	.....
23 Morris Plains Bor.	4,859,950	21,351,200	26,211,150	655,958	2,048,864	.....	.....	2,701,822	.....
24 Morristown Town	13,871,300	40,949,350	54,820,650	898,550	3,717,350	.....	.....	4,615,900	.....
25 Mountain Lakes Bor.	6,288,600	12,634,400	18,923,000	28,445	210,139	.....	.....	238,584	.....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1967—(Continued)

TAXING DISTRICT	1	2	3	4 Taxable Value of Tangible Personal Property					(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)
				(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)	
26 Mt. Arlington Bor.	\$2,839,950	\$6,073,150	\$8,913,100	\$18,442	\$115,897	.....	.....	\$134,339	.....
27 Mt. Olive Twp.	8,188,500	12,737,300	20,925,800	58,567	318,079	\$8,569	\$10,429	385,644	.....
28 Netcong Bor.	4,343,500	4,343,500	5,193,360	88,356	331,619	.....	.....	419,975	.....
29 Parsippany-Troy Hills Twp.	24,539,083	90,893,100	113,432,183	506,120	2,414,460	310	1,510	2,982,400	.....
30 Parsippany Twp.	4,694,050	13,395,350	20,632,400	114,993	621,216	423	631	740,263	.....
31 Pequannock Twp.	6,061,200	27,937,850	34,019,050	148,775	454,975	350	2,450	606,550	.....
32 Randolph Twp.	14,277,080	22,838,406	37,116,086	335,450	1,236,150	.....	6,200	1,597,800	.....
33 Riverdale Bor.	2,839,690	6,956,520	9,796,210	88,515	1,051,586	.....	.....	1,140,101	.....
34 Rockaway Bor.	4,656,100	13,418,600	18,074,700	374,200	996,200	.....	.....	1,370,400	.....
35 Rockaway Twp.	9,740,300	36,793,300	46,533,600	474,619	1,507,070	1,273	713	1,983,675	.....
36 Roxbury Twp.	18,950,280	32,747,975	51,698,255	488,150	2,420,131	.....	.....	2,911,331	.....
37 Victory Gardens Bor.	298,850	904,950	1,203,800	1,743	14,469	.....	.....	16,212	.....
38 Washington Twp.	6,457,545	12,660,025	19,126,570	72,290	562,330	15,552	18,511	668,713	.....
39 Wharton Bor.	1,913,765	9,246,475	11,160,240	149,624	483,293	.....	.....	632,917	.....
Totals	\$285,750,445	\$830,332,766	\$1,116,083,241	\$10,045,118	\$45,964,732	\$53,070	\$78,609	\$56,141,529	.....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4(c) + 4(f) — 5(c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate Applicable to All Taxable Property Where Greater Than (b)	(b) Adjusted Personalty Tax Rate Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a)	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R. S. 54:4-11)
1 Boonton Town	\$22,322,864	\$8.09	\$11.82	\$7.55	37.64	36
2 Boonton Twp.	11,419,590	5.09	4.90	.....	37.80	37
3 Butler Bor.	17,934,458	7.55	14.86	7.18	40.67	45
4 Chatham Bor.	38,763,004	6.49	15.71	6.34	45.98	47
5 Chatham Twp.	23,692,938	8.62	11.72	8.61	32.77	34
6 Chester Bor.	3,255,635	8.94	16.75	8.51	35.67	36
7 Chester Twp.	11,456,139	8.21	15.10	8.00	37.34	34
8 Denver Twp.	45,864,947	6.89	9.69	6.74	44.79	45
9 Dover Town	42,038,602	6.60	9.22	6.37	52.55	47
10 East Hanover Twp.	34,023,960	4.56	3.52	.....	36.37	35
11 Florham Park Bor.	30,880,483	6.99	6.08	.....	36.10	41
12 Florham Twp.	64,218,900	6.13	4.29	.....	43.26	44
13 Harding Twp.	20,230,896	4.39	12.80	4.33	40.89	37
14 Jefferson Twp.	30,812,674	9.36	18.45	9.25	36.65	40
15 Kinnelon Bor.	27,560,300	7.40	9.10	7.38	42.33	42
16 Lincoln Park Bor.	21,943,125	7.10	14.83	7.57	52.85	50
17 Madison Bor.	52,378,385	7.83	13.84	7.70	41.14	43
18 Mendham Bor.	11,756,587	7.41	14.33	7.21	44.30	42
19 Mendham Twp.	15,715,428	6.54	6.18	.....	41.51	42
20 Mine Hill Twp.	9,812,233	7.83	35.58	7.16	48.02	47
21 Montville Twp.	33,212,356	7.41	11.69	7.32	37.60	36
22 Morris Twp.	79,957,389	6.56	9.72	.....	42.26	44
23 Morris Plains Bor.	28,915,972	5.60	4.80	6.44	44.21	46
24 Northtown Twp.	59,436,550	7.43	9.84	7.23	44.54	44
25 Mountain Lakes Bor.	19,160,884	8.50	14.44	8.48	48.59	47

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6 NET VALUATION TAXABLE + 4(f) - 5(c)	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a) Exemption of Residence Superintendent of Religious Association (N. J. S. A. 54:4.3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4.3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	(a) County Equal Table—Aver. Ratio of True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R. S. 54:4-11)
26 Mt. Arlington Bor.				\$9,047,439	\$6.06	\$20.89	\$5.84	52.94	49
27 Mt. Olive Twp.				21,321,444	6.77	11.06	6.68	41.67	49
28 Netcong Bor.			\$900	5,013,925	7.84	9.75	7.69	32.26	34
29 Parsippany-Troy Hills Twp.				118,413,685	6.57	8.57	6.52	38.31	39
30 Passaic Twp.				21,372,663	8.95	11.05	8.88	33.20	36
31 Pequannock Twp.				31,025,600	8.25	14.30	8.24	34.82	36
32 Randolph Twp.				38,713,886	6.82	7.70	6.78	50.88	50
33 Riverdale Bor.				10,936,311	6.41	11.61	5.80	44.92	45
34 Rockaway Bor.				19,445,100	7.42	10.08	7.22	37.41	45
35 Rockaway Twp.				48,517,275	7.66	12.36	7.46	38.62	39
36 Roxbury Twp.				51,609,586	6.14	15.82	5.60	49.44	50
37 Victory Gardens Bor.				1,220,012	11.93	14.64	11.89	38.35	41
38 Washington Twp.		*3,875		19,793,283	7.19	16.33	6.87	48.65	47
39 Wharton Bor.			*3,875	11,789,232	8.78	10.36	8.68	39.54	41
Totals		\$8,975	\$8,975	\$1,172,215,795					

* Deductions 5 (b)—Totally disabled veteran in Multi-Family Dwelling.

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES				Section A—County Taxes (Less Tax Due County on Bank Stock)	
				II—Adjustments Resulting from	
TAXING DISTRICT	8	10§ Equalization		I Total County Taxes Apportioned (Including Total Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)
		(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19		
	True Value of Class II Railroad Property (C. 139, L. 1966)			Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)
1 Boonton Town	\$100,793		\$37,325,201	\$59,748,858	
2 Boonton Twp.			18,336,309	109,978,69	\$1,713.26
3 Butler Bor.	10,292		23,057,257	30,255,999	329.35
4 Chatham Bor.	86,600		43,511,466	159,583.79	100.80
5 Chatham Twp.			48,596,428	84,361,070	172.46
6 Chester Bor.			5,921,219	306,648.30	
7 Chester Twp.			9,206,854	2,32,764.62	
8 Denville Twp.	175,495		30,769,330	33,466.46	
9 Dover Town	142,953		102,554,412	111,544.99	
10 East Hanover Twp.	2,340		80,897,409	372,780.19	
11 Florham Park Bor.			93,791,095	294,058.06	1,397.03
12 Hanover Twp.	13,688		85,116,296	340,925.97	50.21
13 Harding Twp.	763		148,026,259	309,393.51	658.53
14 Jefferson Twp.	150		49,514,217	538,008.09	14,037.54
15 Kinnelon Bor.			53,170,985	179,981.72	169.11
16 Lincoln Park Bor.	3,767		37,553,514	305,297.74	368.74
17 Madison Bor.	90,249		19,010,619	236,086.02	84.44
18 Mendham Bor.			14,821,523	151,051.30	90.05
19 Mendham Twp.			4,822,274	402,715.21	350.41
20 Mine Hill Twp.			22,136,272	96,614.66	341.67
21 Montville Twp.	12,389		10,631,177	137,589.05	28.70
22 Morris Twp.	10,394		55,232,479	74,312.94	1,114.57
23 Morris Plains Bor.	10,279		108,982,283	321,537.61	1,029.17
24 Morristown Town	287,030		36,251,907	686,827.73	3,925.79
25 Mountain Lakes Bor.	10,051		74,135,939	236,919.36	
			20,290,268	486,572.81	1,229.79
				143,439.51	19.25

§ Includes equalization of Tangible Personal Property Used in Business

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1967—(Continued)

TAXING DISTRICT	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock)			
		(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19		I Total County Taxes Apportioned (including Total Net Adjustments)	II—Adjustments Resulting from		
						(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	Add Under- payment
26 Mt. Arlington Bor.	\$511	.....	\$8,062,853	\$17,110,903	\$62,197.28	.....	\$1,050.32	.....
27 Mt. Olive Twp.	970	.....	29,703,897	51,026,311	185,478.10	.....	1,378.81	.....
28 Netcong Bor.	35,242	.....	11,721,575	17,370,742	63,141.78	.....	11.00	.....
29 Parsippany-Troy Hills Twp.	3,758	.....	190,543,441	308,960,884	1,123,657.46	.....	702.33	.....
30 Passaic Twp.	6,860	.....	42,829,407	64,203,930	233,396.27	.....	1,809.92	.....
31 Pequannock Twp.	598	.....	64,750,004	99,385,202	361,260.27	.....	20.27	.....
32 Randolph Twp.	7,301	.....	37,429,996	76,151,183	276,805.77	.....	2,327.67	.....
33 Riverdale Bor.	4,260	.....	13,405,373	24,345,944	88,496.30	.....	88.88	.....
34 Rockaway Bor.	3,974	.....	31,915,390	51,364,404	186,707.27	.....	453.12	.....
35 Rockaway Twp.	5,257	.....	77,060,008	125,582,540	456,486.29	.....	969.71	.....
36 Roxbury Twp.	130,316	.....	55,780,744	110,520,646	401,737.05	.....	1,059.22	.....
37 Victory Gardens Bor. ....	.....	.....	1,958,512	3,178,524	11,553.78	.....	.....	\$2.03
38 Washington Twp.	1,008	.....	20,912,146	40,738,437	148,062.19	.....	6,444.32	.....
39 Wharton Bor.	2,304	.....	17,975,733	29,767,319	108,202.72	.....	.....	9.70
Totals	\$1,105,612	.....	\$1,055,508,716	\$2,828,890,123	\$10,252,874.99	.....	\$44,138.54	\$89.37

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES										
TAXING DISTRICT	Section A—Continued		Section B	Section C—Local Taxes to Be Raised for			Section D—Tax Levy			
	III		County Library Taxes	I—District School Purposes			II Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	I Total Tax Levy [Cols. AIII + B + CII, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate is Computed (Cols. I + II)
	Net County Taxes Apportioned			As Required by District School Budget	(a)	(b)					(c)	As Required by Local Municipal Budget
1 Boonton Town	\$215,470.87	\$13,715.01	\$1,006,679.25	138,456.06	\$63,193.81	.....	\$526,429.72	\$1,702,294.85	\$41,850.00	\$1,804,144.85
2 Boonton Twp.	109,649.34	6,979.24	3,681,910.83	401,616.44	210,674.59	.....	72,553.06	565,700.72	15,530.00	581,230.72
3 Butler Bor.	159,482.99	10,151.16	992,724.63	992,724.63	770,024.53	.....	159,366.63	1,321,725.41	32,200.00	1,354,005.41
4 Chatham Bor.	306,475.84	.....	1,637,100.75	1,637,100.75	.....	.....	516,651.59	2,460,308.18	53,520.00	2,513,828.18
5 Chatham Twp.	262,796.21	16,726.84	1,423,062.00	1,423,062.00	.....	.....	291,470.03	1,999,055.08	42,920.00	2,041,975.08
6 Chester Bor.	33,433.78	2,128.35	.....	138,456.06	\$63,193.81	.....	50,716.93	257,393.93	5,500.00	293,493.93
7 Chester Twp.	111,484.53	7,065.97	.....	401,616.44	210,674.59	.....	132,658.21	3,079,552.47	16,270.00	3,095,822.47
8 Denville Twp.	372,542.98	.....	.....	1,218,221.82	770,024.53	.....	88,743.11	2,695,704.72	74,800.00	2,770,504.72
9 Dover Town	292,601.03	.....	.....	1,586,939.94	.....	.....	816,653.75	1,515,107.84	33,310.00	1,548,417.84
10 East Hanover Twp.	340,875.76	21,696.48	.....	645,000.00	507,535.00	.....	.....	2,114,395.94	43,300.00	2,157,775.94
11 Florham Park Bor.	30,734.98	.....	.....	830.90.43	551,767.96	.....	422,912.34	3,897,137.42	63,400.00	3,960,537.42
12 Hanover Twp.	524,080.55	33,482.48	.....	1,474,834.00	853,728.34	.....	981,032.05	873,778.58	14,120.00	887,898.58
13 Harding Twp.	179,842.61	11,445.03	.....	511,551.12	.....	.....	170,936.82	2,811,619.92	70,000.00	2,881,619.92
14 Jefferson Twp.	304,929.00	19,408.75	.....	1,907,651.67	.....	.....	579,660.50	2,003,121.84	35,010.00	2,038,131.84
15 Kinnelon Bor.	236,601.58	15,039.58	.....	1,430,105.00	.....	.....	321,355.68	.....	.....	.....
16 Lincoln Park Bor.	150,991.25	9,610.62	.....	972,245.25	.....	.....	513,705.38	1,646,552.50	41,380.00	1,687,932.50
17 Madison Bor.	462,364.80	.....	.....	2,397,475.78	.....	.....	1,159,671.96	4,019,512.54	79,180.00	4,098,692.54
18 Mendham Bor.	96,272.99	6,127.83	.....	408,687.00	155,220.79	.....	160,267.25	856,575.86	13,590.00	870,165.86
19 Mendham Twp.	137,500.35	8,755.65	.....	478,036.95	166,626.58	.....	220,666.03	1,011,645.50	15,450.00	1,027,095.50
20 Nine Hills Twp.	73,193.37	4,659.37	.....	529,653.69	.....	.....	135,453.59	712,968.02	24,600.00	737,568.02
21 Montville Twp.	320,508.44	20,400.46	.....	1,673,265.75	.....	.....	403,864.52	2,418,040.17	52,730.00	2,470,770.17
22 Morris Twp.	682,901.94	.....	.....	3,139,328.50	.....	.....	1,333,297.86	5,155,524.30	83,990.00	5,239,518.30
23 Morris Plains Bor.	236,946.16	15,081.52	.....	980,242.12	.....	.....	352,013.66	1,584,233.46	32,000.00	1,616,233.46
24 Morrisstown Town	435,343.02	.....	.....	2,335,837.50	.....	.....	1,341,803.86	4,363,001.38	49,530.00	4,412,531.38
25 Mountain Lakes Bor.	143,458.76	9,131.13	.....	1,155,616.24	.....	.....	305,917.73	1,614,123.86	24,190.00	1,638,313.86

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1967—(Continued)

TAXING DISTRICT	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Boonton Town	\$5,358.04	.....	\$3,844,150	\$180,000.00	\$170,400.00	\$30,000.00	\$380,400.00
2 Boonton Twp.	1,564.98	.....	734,200	60,000.00	38,411.00	16,000.00	114,411.00
3 Butler Bor.	1,164.20	.....	2,787,125	95,000.00	327,888.01	72,000.00	494,888.01
4 Chatham Bor.	7,639.96	.....	6,211,750	351,000.00	135,800.00	40,000.00	526,800.00
5 Chatham Twp.	591.06	.....	2,020,200	220,000.00	253,424.00	50,000.00	523,424.00
6 Chester Bor.	864.49	.....	1,055,275	35,000.00	22,472.00	8,000.00	65,472.00
7 Chester Twp. ....	.....	.....	746,750	100,000.00	102,719.00	32,000.00	234,719.00
8 Denville Twp.	3,865.92	.....	7,216,650	180,000.00	316,426.31	98,200.00	594,626.31
9 Dover Town	16,851.87	.....	8,821,225	185,000.00	338,743.21	60,000.00	583,743.21
10 East Hanover Twp.	1,212.77	.....	2,305,300	156,000.00	482,438.00	20,012.00	658,450.00
11 Florham Park Bor.	2,347.43	.....	9,007,460	155,000.00	184,650.00	32,350.00	372,000.00
12 Hanover Twp.	3,842.00	.....	4,305,600	265,000.00	280,984.00	60,000.00	605,984.00
13 Harding Twp.	192.88	.....	1,257,100	86,000.00	79,311.00	22,000.00	187,311.00
14 Jefferson Twp.	969.63	.....	2,490,270	293,000.00	339,695.00	133,000.00	707,695.00
15 Kinnelon Bor.	175.82	.....	2,555,625	190,000.00	101,853.00	70,000.00	361,853.00
16 Lincoln Park Bor.	1,023.88	.....	1,154,125	110,000.00	105,066.00	52,000.00	267,066.00
17 Madison Bor.	8,499.99	.....	11,343,850	325,000.00	755,064.20	50,000.00	1,130,064.20
18 Mendham Bor. ....	.....	.....	3,769,795	80,000.00	55,441.00	20,000.00	155,441.00
19 Mendham Twp.	402.06	.....	1,806,600	116,000.00	64,684.00	22,000.00	202,684.00
20 Nine Hill Twp.	478.11	.....	543,300	65,000.00	50,239.00	22,000.00	137,239.00
21 Montville Twp.	682.32	.....	1,906,505	150,000.00	195,718.00	90,000.00	435,718.00
22 Morris Twp.	268.96	.....	13,315,700	300,000.00	349,134.00	92,600.00	741,734.00
23 Morris Plains Bor.	1,986.14	.....	2,050,650	185,000.00	179,910.00	22,000.00	386,910.00
24 Morristown Town	23,389.40	.....	19,103,850	275,000.00	497,559.40	125,000.00	897,559.40
25 Mountain Lakes Bor.	1,035.11	.....	3,941,500	135,000.00	73,104.00	36,300.00	244,404.00

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1967—(Concluded)

MORRIS COUNTY

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TAXING DISTRICT	13	14	15	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
26 Mc. Arlington Bor.	\$328.83	.....	\$805,100	\$51,800.00	\$40,004.00	\$23,000.00	\$114,804.00
27 Mt. Olive Twp.	414.04	.....	1,627,000	131,000.00	138,400.82	100,000.30	369,400.82
28 Netcong Bor.	3,273.04	.....	1,499,500	32,000.00	43,194.00	19,000.00	94,194.00
29 Parsippany-Troy Hills Twp.	1,963.37	.....	44,811,000	950,000.00	718,437.00	183,000.00	1,853,437.00
30 Passaic Twp.	632.37	.....	2,299,250	163,577.33	215,615.00	63,000.00	443,992.33
31 Pequannock Twp.	650.86	.....	2,784,200	243,000.00	303,649.00	40,000.00	586,649.00
32 Randolph Twp.	786.20	.....	2,863,350	152,000.00	162,548.50	140,000.00	454,548.50
33 Riverdale Bor.	1,060.00	.....	251,000	35,000.00	63,360.00	7,000.00	105,360.00
34 Rockaway Bor.	3,449.84	.....	3,865,200	95,000.00	133,338.00	55,000.00	283,338.00
35 Rockaway Twp.	305.56	.....	40,901,870	196,200.00	241,762.00	275,000.00	712,962.00
36 Roxbury Twp.	6,380.51	.....	3,577,150	230,000.00	281,598.61	130,000.00	641,598.61
37 Victory Gardens Bor. ....	.....	.....	51,500	13,319.96	9,662.44	1,500.00	24,512.40
38 Washington Twp.	258.43	.....	2,642,150	50,000.00	129,646.00	117,500.00	297,146.00
39 Wharton Bor.	1,447.08	.....	1,729,575	50,000.00	60,734.00	30,000.00	140,734.00
Totals	\$105,393.85	.....	\$223,302,380	\$6,624,727.29	\$8,045,819.20	\$2,465,462.30	\$17,136,008.79

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes	\$3,925,570.00
Total County Taxes Appropriated	\$0,363,495,030
Less: Bank Stock Taxes Due County	\$10,344,219.67
	105,393.85
Net County Taxes Apportioned (12 A III)	\$10,238,825.82
*Adjustments (Net Total 12 A IIb) +	44,049.17
Total County Taxes Apportioned (Including Adjustments— TOTAL 12 A 1)	\$10,282,874.99

* Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Bank Stock Tax Due Municipality	\$105,393.85
Bank Stock Tax Due County	105,393.85
Total Bank Stock Tax	\$210,787.70

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	Taxable Value of Tangible Personal Property								
	1	2	3	4					
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)	
1 Barnegat Light Bor.	\$5,303,300	\$6,375,700	\$11,679,000	\$13,216	\$114,534			\$127,750	\$2,500
2 Bay Head Bor.	8,785,200	9,201,900	17,987,100	77,780	229,535			307,315	
3 Beach Haven Bor.	8,995,860	18,630,655	27,626,515	118,831	654,649			773,480	
4 Beachwood Bor.	4,208,145	14,475,646	18,683,791	38,243	230,993			269,236	
5 Berkeley Twp.	20,689,400	28,100,800	48,770,200	152,940	2,503,540	\$830	\$4,570	2,666,880	
6 Brick Twp.	58,730,800	130,189,250	188,920,050	\$68,070	3,050,640	490	90	3,909,290	
7 Dover Twp.	77,341,900	193,357,600	270,699,500	4,793,609	12,650,619	15,270	55,480	17,519,438	
8 Eagleswood Twp.	2,070,350	2,892,100	4,962,450	21,090	144,200			165,290	
9 Harvey Cedars Bor.	4,947,178	6,045,550	10,992,728	9,822	84,547			94,369	
10 Island Heights Bor.	1,965,975	5,332,200	7,298,175	6,690	57,443			64,133	
11 Jackson Twp.	21,502,760	47,151,935	68,654,695	43,193	1,215,345	18,290	13,260	1,290,690	
12 Lacey Twp.	20,676,650	22,954,400	43,631,050	90,110	815,490		6,590	912,190	20,570
13 Lakehurst Bor.	1,212,470	4,868,830	6,081,300	34,650	330,860		100	365,610	
14 Lakewood Twp.	20,024,500	79,667,450	99,691,950	747,352	3,768,993	14,728	15,057	4,546,130	
15 Lavallette Bor.	9,299,650	16,050,750	25,350,400	69,848	867,671			937,519	
16 Little Egg Harbor Twp.	9,123,900	18,450,000	27,573,900	57,852	3,102,639			3,160,491	
17 Long Beach Twp.	30,852,480	52,410,985	83,263,565	119,580	670,490			790,070	
18 Manchester Twp.	4,872,585	11,896,275	16,768,860	43,560	739,970	10	4,890	788,430	
19 Mantoloking Bor.	7,719,400	10,976,100	18,695,500	217	78,730			78,947	
20 Ocean Twp.	6,642,475	13,104,215	19,746,690	28,274	334,864			363,138	
21 Ocean Gate Bor.	2,425,965	4,813,450	7,239,415	3,670	52,929			56,609	
22 Pine Beach Bor.	2,684,225	6,051,350	8,735,575	9,820	71,910			81,730	
23 Plumsted Twp.	2,628,700	11,515,100	14,143,800	113,655	759,368	21,375	32,323	926,722	
24 Point Pleasant Bor.	18,222,275	64,930,425	83,152,700	225,805	1,942,005			2,167,810	
25 Pt. Pleasant Beach Bor.	20,605,535	32,313,215	52,920,830	678,000	1,125,906			1,803,966	
26 Seaside Heights Bor.	6,793,650	15,238,600	22,037,250	131,490	751,352			882,842	
27 Seaside Park Bor.	8,555,110	16,413,049	24,968,159	61,016	516,468			577,484	
28 Ship Bottom Bor.	6,453,145	13,119,410	19,577,555	81,618	559,999			641,617	
29 South Toms River Bor.	2,594,610	8,699,300	11,293,910	123,962	213,948			337,910	
30 Stafford Twp.	11,028,535	18,961,090	29,989,625	176,855	2,792,424		661	2,969,940	
31 Surf City Bor.	7,693,000	15,103,200	22,796,200	70,867	343,162			414,029	
32 Tuckerton Bor.	2,600,380	7,919,480	10,519,860	76,946	476,902			553,848	
33 Union Twp.	3,877,390	4,669,830	8,547,220	44,605	423,403	388	1,136	469,532	
Totals	\$421,181,558	\$911,910,970	\$1,333,092,525	\$9,128,309	\$41,679,988	\$71,381	\$134,157	\$51,013,835	\$23,070

5			3	8				
Deductions				7—Tax Rate(s) Applicable—		Ratios		
(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemptor or Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	(a) County Equal- ized Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S. 54:4-11)
TAXING DISTRICT								
Barnegat Light Bor.			\$11,806,750	*2.07	\$3.03	\$2.06	100.63	
Bay Head Bor.			18,296,915	2.52	*1.75	78.11	100.00	
Beach Haven Bor.			28,399,995	2.40	*2.28	*2.40	99.68	
Beachwood Bor.			18,933,027	*3.27	3.72	87.95	98.00	
Berkeley Twp.			51,437,050	3.27	*2.90	*3.29	103.62	
Brick Twp.			192,829,340	*3.00	3.27	2.99	96.58	
Dover Twp.			288,218,938	2.91	*2.14	*2.96	90.00	
Englewood Twp.			5,127,740	*2.98	3.24	2.98	106.98	
Harvey Cedars Bor.			11,052,097	*2.28	3.12	2.27	105.09	
Island Heights Bor.			7,362,308	*4.21	4.93	4.20	90.60	
Jackson Twp.			69,914,755	*3.61	5.87	3.60	88.53	
Lacey Twp.			44,503,810	*1.92	2.87	1.90	100.12	
Lakeland Bor.			6,446,910	2.44	*2.06	*2.46	108.51	
Lakewood Twp.			101,238,070	*3.61	4.17	3.61	101.60	
Lavallette Bor.			26,257,919	1.98	*1.90	*1.99	88.88	
Little Egg Harbor Twp.			30,739,391	1.71	*1.38	*1.75	95.08	
Long Beach Twp.			84,051,635	*1.92	2.27	1.92	100.63	
Manchester Twp.			17,557,290	2.96	*2.82	*2.97	91.57	
Mantoloking Bor.			18,774,447	*1.23	3.10	1.22	83.56	
Ocean Twp.			20,109,828	*2.13	3.03	2.11	93.07	
Ocean Gate Bor.			7,301,024	*3.51	4.39	3.50	85.82	
Pine Beach Bor.			8,817,315	*3.01	3.87	3.00	85.60	
Plumsted Twp.			15,100,522	*2.04	2.65	2.00	109.83	
Point Pleasant Bor.			85,350,510	*3.27	4.58	3.24	94.50	
Pt. Pleasant Beach Bor.			54,724,796	*2.74	2.97	2.73	91.89	
Seaside Heights Bor.			22,920,092	1.83	*1.19	*1.84	88.05	
Seaside Park Bor.			23,543,643	2.24	*1.26	*2.26	92.96	
Ship Bottom Bor.			20,219,172	*2.49	3.24	2.47	94.96	
South Toms River Bor.			11,651,820	*2.75	4.04	2.71	87.26	
Stafford Twp.			32,939,565	*2.30	*3.20	2.21	96.85	
Surf City Bor.			23,210,229	2.00	*1.71	*2.00	102.90	
Tuckerton Bor.			11,133,708	*2.99	3.16	2.98	108.58	
Union Twp.			9,016,752	3.19	*3.15	*3.19	96.59	
Totals			\$1,384,129,433					
FIRE TAX RATE per \$100. VALUATION				* Not to be used for computation of local taxes.				
Dover Township			\$0.04	Total County Taxes Appropriated				
Brick Township				Less: Bank Stock Taxes Due County				
Fire District No. 1			\$0.07	Net County Taxes Apportioned (12 A III)				
Fire District No. 2			0.06	+ Adjustments (Net Total 12 A IIb) + or -				
Fire District No. 3			0.19	Total County Taxes Apportioned (Including Adjustments—				
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget			\$3,328,402.25	Total of 12 A I)				
Rate per \$100 to be applied to Col. II for apportionment of County Taxes			\$0.50895971	** Bank Stock Tax Due Municipality				
Rate per \$100 to be applied to Col. II for apportionment of County Library Taxes			\$0.020028946	Bank Stock Tax Due County				
Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.				Total Bank Stock Tax				
				\$151,590.14				

* Not to be used for computation of local taxes.

Total County Taxes Appropriated

Less: Bank Stock Taxes Due County

Net County Taxes Apportioned (12 A III)

± Adjustments (Net Total 12 A IIb) + or -

Total County Taxes Apportioned (Including Adjustments—

Total of 12 A I)

*** Bank Stock Tax Due Municipality

Bank Stock Tax Due County

Total Bank Stock Tax

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1967—(Continued)

TAXING DISTRICT	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 ⁵ Equalization		11 Net Valuation on Which County Taxes are Appportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock)			
		(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19		II—Adjustments Resulting from			
					Total County Taxes Appportioned (Including Total Net Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
					Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment
1|Barnegat Light Bor.				\$11,733,633	\$59,719.03		\$248,222	
2|Bay Head Bor.	\$508,589	\$73,117	\$5,040,809	23,846,313	121,367.23		62,962	
3|Beach Haven Bor.			146,907	28,546,902	145,291.16		626,622	
4|Beachwood Bor.			2,505,355	21,518,382	109,519.09		59,299	
5|Berkeley Twp.	24	1,703,804		49,733,300	253,120.60		883,900	
6|Brick Twp.			6,689,858	199,519,198	1,015,404.87		930,411	
7|Dover Twp.	6,050		38,685,492	326,910,480	1,063,830.41		1,674,899	
8|Eggleston Twp.		268,076		4,859,604	24,733.55		57,033	
9|Harvey Cedars Bor.		532,187		10,549,310	53,691.40		148,433	
10|Island Heights Bor.			757,206	8,119,514	41,324.75		128,561	
11|Jackson Twp.			9,007,123	78,951,911	401,830.47		2,123,811	
12|Lacey Twp.	48	52,295		44,511,563	226,544.26		190,422	
13|Lakehurst Bor.	1,408	492,884		5,955,934	30,313.08		67,311	
14|Lakewood Twp.	8,479	1,569,952		102,676,607	522,578.72		1,413,311	
15|Lavallette Bor.			3,171,652	29,459,571	149,936.25			
16|Little Egg Harbor Twp.			1,491,595	32,230,986	164,041.53		43,499	
17|Long Beach Twp.		551,264		83,530,371	425,132.81		101,122	
18|Manchester Twp.	627		1,543,753	19,101,670	97,219.09		19,933	
19|Nantuxing Bor.			3,708,945	22,483,392	114,430.57			
20|Ocean Twp.	12	1,470,340		21,580,180	109,833.62			
21|Ocean Gate Bor.			1,201,914	8,502,938	43,276.21		4,961	
22|Pine Beach Bor.			1,470,363	10,287,678	52,359.75		5,971	
23|Plumsted Twp.	7,073	1,268,583		13,839,012	70,434.48		289,773	
24|Point Pleasant Bor.			4,953,671	90,274,181	459,455.83		710,005	
25|Pt. Pleasant Beach Bor.	2,726		2,985,666	57,713,188	293,734.72		1,229,151	
26|Seaside Heights Bor.			3,067,628	25,987,720	132,206.05		63,481	
27|Seaside Park Bor.			1,947,991	139,930,499	139,930.49		7,222	
28|Ship Bottom Bor.			1,087,372	21,301,544	108,440.93		63,522	
29|South Toms River Bor.	6,888		1,694,995	13,333,803	67,863.19			
30|Stafford Twp.			1,036,009	33,995,574	173,022.50		29,841	
31|Surf City Bor.		642,459		22,507,770	114,860.01		2,899	
32|Tuckerton Bor.		836,021		10,297,687	52,410.69		40,533	
33|Union Twp.	6,004		301,750	9,324,506	47,457.63			
Totals	\$548,028	\$7,960,142	\$94,026,397	\$1,470,743,716	\$7,485,437.97		\$11,233,041	

§ Use also for other equalization purposes.

Appportioning Rate per \$100 of Equalized Valuation

§ Apportionment of Taxes Toms River Regional School District

Apportionment of Taxes Consolidated School District of Long Beach

School Tax to be apportioned \$5,890,083.00

School Tax to be apportioned \$373,551.25

Plus Adjustments for Appeals, etc. 5,182.14

Plus Adjustments for Appeals, etc. 259.06

Total Amount to be apportioned \$5,895,275.14

Total Amount to be Apportioned \$373,810.01

Apportioning Rate per \$100 of Equalized Valuation \$0.24972632

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1967—(Concluded)

TAXING DISTRICT	13 Bank Stock . . . Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Barnegat Light Bor.			\$1,749,800	\$17,000.00	\$26,600.00	\$12,000.00	\$55,600.00
2 Bay Head Bor.	\$1,490.69		699,125	32,000.00	40,633.16	16,000.00	88,633.16
3 Beach Haven Bor.	3,372.20		2,291,080	85,000.00	57,274.00	27,000.00	169,274.00
4 Beachwood Bor.	586.272		586,272	71,500.00	71,582.00	25,000.00	171,082.00
5 Berkeley Twp.	3,295.62		71,449,400	185,000.00	226,221.00	115,000.00	526,221.00
6 Brick Twp.	8,331.91		7,138,650	575,000.00	609,331.74	250,000.00	1,434,334.74
7 Dover Twp.	21,679.34		26,886,700	800,000.00	1,048,252.00	435,000.00	2,283,252.00
8 Eagleswood Twp.			226,250	13,200.00	41,114.00	22,000.00	76,314.00
9 Hurvey Cedars Bor.			506,090	53,500.00	18,633.00	7,000.00	79,133.00
10 Island Heights Bor.	138.28		235,875	8,700.00	23,450.00	17,500.00	49,650.00
11 Jackson Twp.	950.18		5,052,320	180,000.00	308,657.00	214,228.00	702,915.00
12 Lacey Twp.	1,342.27		4,376,490	101,000.00	167,678.00	82,000.00	350,678.00
13 Lakehurst Bor.	1,476.49		2,616,800	10,818.77	41,150.00	15,650.00	67,618.77
14 Lakewood Twp.	12,931.69		14,657,652	400,000.00	435,014.00	331,000.00	1,166,014.00
15 Lavallette Bor.			1,241,060	109,500.00	145,000.00	20,000.00	274,500.00
16 Little Egg Harbor Twp.	124.04		687,300	70,000.00	128,391.00	23,000.00	128,391.00
17 Long Beach Twp.	35.60		4,120,550	218,000.00	213,010.00	62,000.00	393,010.00
18 Manchester Twp.			5,477,919	89,756.73	146,306.00	44,000.00	260,122.73
19 Mantoloking Bor.			144,900	29,000.00	25,000.00	1,750.00	46,750.00
20 Ocean Twp.			557,875	36,500.00	72,700.00	35,000.00	141,200.00
21 Ocean Gate Bor.			388,400	6,000.00	37,996.00	11,050.00	55,046.00
22 Pine Beach Bor.			305,173	20,000.00	33,829.00	12,300.00	66,129.00
23 Plumsted Twp.	2,110.38		1,375,130	14,223.75	63,600.00	47,000.00	124,823.75
24 Point Pleasant Bor.	2,981.38		6,473,725	175,000.00	280,050.00	100,000.00	555,085.00
25 Pt. Pleasant Beach Bor.	5,465.85		6,908,300	100,000.00	157,600.00	96,000.00	353,600.00
26 Seaside Heights Bor.	2,815.22		3,250,377	29,000.00	517,092.00	27,000.00	573,092.00
27 Seaside Park Bor.			2,781,601	70,000.00	277,640.00	22,000.00	369,640.00
28 Ship Bottom Bor.	1,810.99		1,783,341	114,600.00	55,000.00	30,000.00	199,600.00
29 South Toms River Bor.	825.60		283,960	26,000.00	51,223.00	13,000.00	90,223.00
30 Stafford Twp.	936.72		3,359,400	120,000.00	169,310.00	47,000.00	336,310.00
31 Surf City Bor.	89.30		1,410,700	161,000.00	40,467.00	9,000.00	210,467.00
32 Tuckerton Bor.	1,503.74		822,790	28,000.00	50,739.00	20,800.00	99,539.00
33 Union Twp.	2,057.58		1,166,875	37,906.23	51,170.90	44,000.00	132,417.00
Totals	\$75,795.07		\$180,961,880	\$3,996,239.25	\$5,645,417.90	\$2,234,278.00	\$11,875,748.15

COUNTY OF OCEAN

Municipality	Total School Tax Apportioned to District	Credits for Appeals and Cor. Errors	Net Regional School Tax Due From District
Beachwood Bor.	\$340,966.72	\$177.28	\$340,789.44
Dover Twp.	5,180,017.32	4,987.01	5,175,030.31
Pine Beach Bor.	163,012.06	17.85	162,994.21
South Toms River Bor.	211,279.04	.....	211,279.04
Totals	\$5,895,275.14	\$5,182.14	\$5,890,093.00

Municipality	Total School Tax Apportioned to District	Credits for Appeals and Cor. Errors	Net Consolidated School Tax Due From District
Barnegat Light Bor.	\$29,301.97	\$116.19	\$29,185.78
Harvey Cedars Bor.	26,345.91	67.40	26,278.51
Long Beach Twp.	208,597.32	45.92	208,551.40
Ship Bottom Bor.	53,208.05	28.84	53,179.21
Surf City Bor.	56,357.66	1.31	56,356.35
Totals	\$373,810.91	\$259.66	\$373,551.25

Municipality	Total School Tax Apportioned to District	Credits for Appeals and Cor. Errors	Net Regional School Tax Due From District
Beach Haven Bor.	\$118,735.35	\$537.82	\$118,197.53
Stafford Twp.	141,398.05	25.41	141,372.64
Long Beach Consolidated			
Barnegat Light Bor.	48,803.79	218.93	48,584.86
Harvey Cedars Bor.	43,880.32	126.39	43,753.93
Long Beach Twp.	347,428.51	86.11	347,342.40
Ship Bottom Bor.	88,620.47	54.09	88,566.38
Surf City Bor.	93,866.30	2.46	93,863.84
Totals	\$882,732.79	\$1,051.21	\$881,681.58

Municipality	Total Debt Service Apportioned to District	Credits for Appeals and Cor. Errors	Net Amount Debt Service Due From District
Berkeley Twp.	\$64,817.99	\$258.83	\$64,559.16
Island Heights Bor.	10,582.26	36.55	10,545.71
Lacey Twp.	58,012.44	54.62	57,957.82
Ocean Gate Bor.	11,081.98	1.40	11,080.58
Seaside Heights Bor.	33,870.10	17.90	33,852.20
Seaside Park Bor.	35,832.77	2.04	35,830.73
Totals	\$214,197.54	\$371.34	\$213,826.20

Municipality	Sept. 30, 1966 A.D.E. Cert. By Commissioner of Education	Per Cent of A.D.E.	Total Amount of Tax for Operating Budget Due From District
Berkeley Twp.	585	47.7161501	\$150,927.16
Island Heights Bor.	139	11.3376835	107,143.38
Lacey Twp.	257	20.924796	198,099.63
Ocean Gate Bor.	83	6.7699837	63,977.70
Seaside Heights Bor.	75	6.1174551	57,811.17
Seaside Park Bor.	87	7.0962480	67,060.96
Totals	1226	100.0000000	\$945,020.00

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4(e) + 4(f) — 5(c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	(a) County Equal- Table—Aver. Ratio of True Value of Real Property (L. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R. S. 54:4-11)
1 Bloomingdale Bor.				\$38,136,278		\$7.06	\$3.77	90.29	87.00
2 Clifton City				968,159,600		3.56	2.26	92.65	87.00
3 Haledon Bor.				37,012,400	\$2.61			81.72	89.00
4 Hawthorne Bor.				148,653,456		2.40	2.33	105.02	99.00
5 Little Falls Twp.				86,547,950		4.58	2.74	91.78	85.00
6 North Haledon Bor.				47,519,460		7.88	3.17	89.02	85.00
7 Passaic City		\$1,300	\$1,300	234,304,100		9.01	4.13	86.75	80.00
8 Paterson City				515,244,751		5.57	5.12	84.78	86.00
9 Pompton Lakes Bor.				67,923,280		10.47	3.30	90.05	95.00
10 Prospect Park Bor.				23,996,320		5.52	2.59	90.80	88.00
11 Ringwood Bor.				58,286,512		3.52	3.41	76.65	88.00
12 Totowa Bor.				106,675,379	2.30			103.25	100.00
13 Wanauque Bor.				39,891,841		4.74	3.16	88.81	92.00
14 Wayne Twp.				342,885,030		3.84	3.05	81.01	83.00
15 West Milford Twp.				135,586,591		4.12	2.85	94.38	98.00
16 West Paterson Bor.				73,989,383	2.74			91.52	93.00
Totals		\$1,300	\$1,300	\$2,024,612,561					

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1967—(Continued)

TAXING DISTRICT	9	10§ Equalization		11	12—APPORTIONMENT OF TAXES					
	True Value of Class II Railroad Property (C. 139, L. 1966)	Equalization		Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	Section A—County Taxes (Less Tax Due County on Bank Stock)		II—Adjustments Resulting from			
		(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19		I Total County Taxes Apportioned Total Net Adjustments	(a)—County Equalization Table Appeals (Including (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	Deduct Over- payment	Add Under- payment	Add Under- payment
1 Bloomingdale Bor.	\$620	.....	\$4,137,344	\$42,274,242	\$218,966.43	.....	\$900.00	.....	\$153.34	.....
2 Clifton City	157,732	.....	57,111,624	725,423,956	3,757,479.26	\$33,100.00	.....	.....	9,776.49	.....
3 Haledon Bor. ....	.....	.....	8,203,281	45,820,681	237,333.80	.....	900.00	.....	.....	.....
4 Hawthorne Bor.	60,358	\$6,678,011	.....	142,033,863	735,697.93	.....	3,100.00	.....	2,419.94	.....
5 Little Falls Twp.	6,380	.....	8,029,806	93,884,139	480,288.43	.....	1,950.00	.....	188.07	.....
6 North Haledon Bor. ....	.....	.....	5,885,201	53,407,664	276,633.83	.....	1,050.00	.....	435.49	.....
7 Passaic City	333,634	.....	38,352,596	272,990,330	1,413,993.56	6,500.00	.....	.....	25,127.04	.....
8 Paterson City	826,626	.....	91,728,232	607,799,609	3,148,155.31	.....	13,500.00	.....	20,410.83	.....
9 Pompton Lakes Bor.	528	.....	6,879,349	74,803,155	387,455.31	.....	1,600.00	.....	.....	\$142.07
10 Prospect Park Bor. ....	.....	.....	2,459,205	26,455,525	137,030.77	.....	600.00	.....	6.82	.....
11 Ringwood Bor. ....	.....	.....	17,786,880	76,073,422	394,031.87	.....	1,100.00	.....	.....	16.22
12 Totowa Bor.	4,164	3,173,448	.....	103,503,295	536,127.97	.....	1,950.00	.....	3,528.37	.....
13 Wanauke Bor.	24,500	.....	4,937,895	44,874,236	232,433.53	.....	950.00	.....	2,623.81	.....
14 Wayne Twp.	2,270	.....	80,035,351	423,072,651	2,191,374.77	.....	7,500.00	.....	13,584.38	.....
15 West Milford Twp.	2,123	.....	7,965,795	143,351,509	742,528.39	.....	2,650.00	.....	334.63	.....
16 West Paterson Bor. ....	.....	.....	6,779,865	80,769,248	418,357.68	.....	1,500.00	.....	670.95	.....
Totals	\$1,418,933	\$9,851,459	\$340,370,430	\$2,956,550,465	\$15,313,942.13	\$39,600.00	.....	\$39,600.00	\$79,260.16	\$158.29

§ Use also for other equalization purposes.

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES											
TAXING DISTRICT	Section A—Continued		Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy			
	III	Net County Taxes Apportioned		I—District School Purposes				II	I	II	Total on Which Tax Rate Is Computed (Cols. I + II)
				As Required by District School Budget							
				(a)	(b)	(c)	Total Tax Levy [Cols. AIII + B + C(a, b, c + CII)]				
			County Library Taxes	As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due on Bank Stock Tax)			Add: Deductions Allowed Veterans and Senior Citizens (C.173, L. 1963)	
1 Bloomingdale Bor.	\$219,713.09			\$913,610.50			\$260,170.97	\$1,423,494.56	\$10,480.00	\$1,463,974.56	
2 Clifton City	3,714,602.77			6,005,535.76			4,088,230.52	15,358,944.55	495,020.00	15,853,964.55	
3 Haledon Bor.	238,235.80			282,054.48	\$284,607.04		136,383.16	941,310.48	38,327.00	979,637.48	
4 Hawthorne Bor.	736,377.99			2,048,055.30			555,945.84	3,340,379.13	115,685.00	3,456,064.13	
5 Little Falls Twp.	488,050.36			691,288.96	583,658.44		588,494.33	2,351,492.09	64,980.00	2,416,472.09	
6 North Haledon Bor.	277,248.31			553,017.50	453,205.01		198,388.82	1,481,919.67	46,840.00	1,528,759.67	
7 Passaic City	1,382,371.52			4,446,065.49			4,047,589.83	10,802,022.84	144,840.00	10,947,462.84	
8 Paterson City	3,141,287.77			11,010,396.00			11,474,410.80	26,116,799.32	441,947.00	26,558,746.32	
9 Pompton Lakes Bor.	389,197.38			1,301,258.40			600,698.73	2,351,131.51	68,770.00	2,419,901.51	
10 Prospect Park Bor.	137,623.95			202,102.00	206,807.95		69,400.34	616,054.24	28,640.00	644,694.24	
11 Ringwood Bor.	395,151.09			931,186.50	321,389.19		313,654.82	1,961,381.60	40,510.00	2,001,891.60	
12 Totowa Bor.	534,549.69			733,649.00	639,695.80		401,945.81	2,369,840.21	79,230.00	2,449,070.21	
13 Wanauque Bor.	290,759.72			372,753.50	391,616.81		238,305.17	1,233,435.20	51,290.00	1,284,635.20	
14 Wayne Twp.	2,185,640.39			6,391,374.25			1,701,860.65	10,278,875.29	235,290.00	10,514,165.29	
15 West Milford Twp.	744,843.76			2,378,521.86			671,116.36	3,794,481.98	87,122.00	3,881,603.98	
16 West Paterson Bor.	419,186.73			708,384.76	501,550.51		276,194.50	1,905,346.50	60,000.00	2,025,346.50	
Totals	\$15,234,840.26			\$39,179,324.26	\$3,382,650.75	\$1,707,876.25	\$26,882,790.45	\$86,387,482.17	\$2,038,881.00	\$88,426,363.17	

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1967—(Concluded)

TAXING DISTRICT	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				15 Total Amount of Exempt Property	14 Number of Polls Assessed	13			
	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)			Bank Stock * * *	Bank Stock Tax Due Municipality	Bank Stock Tax Due County	Totals
1 Bloomfield Bor.	\$75,000.00	\$105,053.00	\$40,000.00	\$220,053.00	\$2,467,875	.....	\$1,235.50	.....	.....	.....
2 Clifton City.	1,370,000.00	1,733,035.90	340,000.00	3,443,035.90	63,175,000	.....	28,864.92	.....	.....	.....
3 Haledon Bor.	45,000.00	178,400.25	10,000.00	233,400.25	9,044,100	.....	2,924.59	.....	.....	.....
4 Hawthorne Bor.	375,000.00	293,636.98	48,000.00	716,636.98	12,890,600	.....	3,812.79	.....	.....	.....
5 Little Falls Twp.	200,000.00	262,430.00	40,000.00	502,430.00	10,817,200	.....	4,209.38	.....	.....	.....
6 North Haledon Bor.	130,000.00	124,848.98	22,900.00	277,748.98	5,278,900	.....	711.23	.....	.....	.....
7 Passaic City.	704,617.19	1,223,137.29	275,000.00	2,202,754.48	33,375,250	.....	58,511.30	.....	.....	.....
8 Paterson City.	430,037.53	3,569,989.57	1,250,000.00	5,600,027.15	137,473,890	.....	84,792.35	.....	.....	.....
9 Pompton Lakes Bor.	89,887.74	196,323.00	35,000.00	321,215.74	14,403,820	.....	2,910.82	.....	.....	.....
10 Prospect Park Bor.	57,090.00	46,802.00	4,300.00	108,192.00	3,451,600	.....	30,484.73	.....	.....	.....
11 Ringwood Bor.	225,000.00	167,500.00	45,000.00	437,500.00	6,277,300	.....	400.90	.....	.....	.....
12 Totowa Bor.	117,000.00	256,302.57	44,000.00	417,302.57	20,984,900	.....	5,526.52	.....	.....	.....
13 Wanaque Bor.	75,000.00	174,000.00	65,000.00	314,000.00	17,166,790	.....	1,289.00	.....	.....	.....
14 Wayne Twp.	750,000.00	926,389.80	130,000.00	1,806,389.80	39,585,600	.....	9,666.37	.....	.....	.....
15 West Milford Twp.	500,000.00	460,963.00	300,000.00	1,260,963.00	13,949,100	.....	1,235.48	.....	.....	.....
16 West Paterson Bor.	244,000.00	165,751.00	43,000.00	452,751.00	11,422,400	.....	1,409.60	.....	.....	.....
Totals	\$5,437,572.51	\$10,194,623.34	\$2,695,200.00	\$18,317,395.85	\$401,769,325	.....	\$241,045.48	.....	.....	.....

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes

Total County Taxes Appropriated

Less: Bank Stock Taxes Due County

Net County Taxes Apportioned (12 A III)

Adjustments (Net Total 12 A IIB) ±

Total County Taxes Apportioned (including Adjustments—Total 12 A I)

***Bank Stock Tax Due Municipality

Bank Stock Tax Due County

Total Bank Stock Tax

† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

\$241,045.48

241,045.47

\$452,360.00

\$4,452,360.00

\$0.517966539

\$15,475,885.73

241,045.47

\$15,234,840.26

79,101.87

\$15,313,942.13

\$82,090.95

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—30%

TAXING DISTRICT	1	2	3	4 Taxable Value of Tangible Personal Property					
	Taxable Value of Land Improvements Thereon	Taxable Value of Improvements (Col. 1 + Col. 2)	Total Taxable Value of Land and Improvements (Col. 1 + Col. 2)	(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)	(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)
1 Alloway Twp.	\$873,500	\$1,969,450	\$2,842,950	\$8,107	\$44,718	\$1,396	\$49,383	\$103,604	.....
2 Elmer Bor.	249,955	1,313,435	1,563,390	41,665	95,050	.....	850	137,565	.....
3 Elmhurst Twp.	391,505	1,094,698	1,486,203	2,490	21,200	115	4,840	23,645	.....
4 L. Alloway Creek Twp.	465,775	904,750	1,430,525	1,518	37,426	764	14,977	54,685	.....
5 Manington Twp.	907,530	2,534,095	3,501,625	118,240	231,017	9,788	19,331	378,406	.....
6 Oldmans Twp.	768,514	1,461,283	2,232,827	20,802	159,906	.....	8,234	189,040	.....
7 Penns Grove Bor.	863,140	3,953,450	4,816,590	117,360	382,002	.....	.....	499,362	.....
8 Pennsville Twp.	1,302,618	19,787,573	21,090,191	1,922,330	6,427,330	1,065	3,200	8,353,925	.....
9 Pittsgrove Twp.	1,236,150	3,203,550	4,499,700	22,814	123,116	12,123	44,067	202,120	.....
10 Pittsgrove Twp.	1,848,150	4,134,525	5,982,675	53,550	137,600	25,250	32,250	218,650	.....
11 Quinton Twp.	706,300	2,345,675	3,111,975	22,300	75,060	3,820	6,040	107,220	.....
12 Salem City	1,278,150	6,997,100	8,275,250	270,275	915,425	.....	.....	1,185,700	.....
13 U. Penns Neck Twp.	754,920	6,048,157	7,463,077	197,460	510,032	720	5,726	713,938	.....
14 U. Pittsgrove Twp.	1,129,550	2,520,700	3,650,250	34,600	124,000	3,550	118,250	280,400	.....
15 Woodstown Bor.	605,200	3,334,100	3,939,300	44,087	150,557	1,500	2,000	198,144	.....
Totals	\$13,500,987	\$62,923,541	\$75,826,528	\$2,877,598	\$9,434,469	\$60,189	\$309,148	\$12,681,404	.....

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4(e) + 4(f) — 5(c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	(a) County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R.S.54:4-11)
1 Alloway Twp.	\$2,946,554	\$7.57	\$13.27	\$7.36	26.90	30.00
2 Elmer Bor.	1,700,855	11.21	11.16	11.21	27.41	30.00
3 Elsinboro Twp.	1,514,848	9.82	10.43	9.81	24.94	30.00
4 L. Alloway Creek Twp.	1,485,210	8.79	17.00	8.48	30.62	30.00
5 Mammington Twp.	3,880,651	9.60	18.64	8.63	25.58	30.00
6 Oldmans Twp.	2,421,867	12.77	10.36	12.98	23.24	30.00
7 Penns Grove Bor.	5,315,952	10.72	15.91	10.19	33.52	30.00
8 Pennsville Twp.	29,444,116	12.73	21.74	9.17	21.53	18.00
9 Pittesgrove Twp.	4,701,820	8.67	10.09	8.61	25.77	30.00
10 Pitts Grove Twp.	6,231,325	7.27	11.55	7.09	38.67	30.00
11 Quinton Twp.	3,219,195	8.94	12.73	8.81	26.94	30.00
12 Salem City	9,460,950	11.40	17.63	10.51	38.79	30.00
13 W. Penns Neck Twp.	8,117,015	14.20	36.22	12.08	25.80	28.00
14 W. Pitts Grove Twp.	3,930,650	9.02	7.92	9.10	30.23	30.00
15 Woodstown Bor.	4,137,444	9.76	8.02	9.85	30.12	30.00
Totals	\$88,507,932	.....	.....	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1966—(Continued)

TAXING DISTRICT	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock)					
					I		II—Adjustments Resulting from			
					Total County Taxes Apportioned (Including Total Adjustments)		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
		(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19		Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment		
1 Alloway Twp.				\$10,913,932	\$73,050.95				\$28.29	
2 Elmer Bor.	\$14,350		\$7,987,378	6,176,019	41,342.38				52.20	
3 Fishboro Twp.			4,461,314	6,069,284	40,623.95				71.09	
4 L. Alloway Creek Twp.			4,554,433	4,854,147	32,490.59				9.35	
5 Mannington Twp.	3,600		11,322,509	15,206,140	101,780.28				83.61	
6 Goldmans Twp.	1,498		7,815,954	10,239,319	68,535.52					
7 Penns Grove Bor.	13,726		10,717,888	16,047,566	107,412.25				407.53	
8 Pennsville Twp.	4,456		114,923,804	144,372,376	906,337.33				110.65	
9 Pittsgrove Twp.	622		13,432,913	18,135,355	121,386.59				41.47	
10 Pittsgrove Twp.	84		10,068,608	16,300,017	109,102.00				3,593.62	
11 Quinton Twp.			8,689,766	11,908,901	79,710.65				316.72	
12 Salem City	20,329		13,824,844	25,303,123	169,383.17				944.70	
13 U. Penns Neck Twp.			23,126,858	31,243,873	209,126.71				40.60	
14 U. Pittsgrove Twp.	83		9,078,941	13,009,974	87,078.53					
15 Woodstown Bor.	1,620		9,601,719	13,740,783	91,972.13				34.08	
Totals	\$60,368		\$254,955,809	\$343,524,109	\$2,299,333.03				\$5,733.91	

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—Continued			Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy			
	III				I—District School Purposes				II	I	II	III
	Net County Taxes Apportioned	County Library Taxes			(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Municipal Purposes (Less Tax Due on Bank Stock Tax)					Total Tax Levy [Cols. III + B + C + c + CII]	Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	Total on Which Tax Rate Is Computed (Cols. I + II)
1 Alloway Twp.	\$73,022.66				\$121,303.00			\$14,772.77	\$209,098.43	\$13,800.00	\$222,898.43	
2 Elmer Bor.	41,290.18				101,641.00			37,140.77	180,071.95	10,450.00	190,521.95	
3 Elsinboro Twp.	40,532.86				89,655.00			9,815.00	140,022.86	8,610.00	148,632.86	
4 L. Alloway Creek Twp.	32,481.24				79,057.00			10,000.00	121,538.24	8,980.00	130,518.24	
5 Mannington Twp.	101,696.67				254,304.00			7,749.36	363,750.03	8,620.00	372,370.03	
6 Oldmans Twp.	68,535.52				210,140.00			20,051.80	298,727.32	10,350.00	309,077.32	
7 Penns Grove Bor.	107,004.72					\$301,150.08		140,379.61	548,534.41	21,370.00	569,904.41	
8 Pennsville Twp.	969,226.68				2,588,258.55			126,804.68	3,681,289.91	66,770.00	3,748,059.91	
9 Pittsgrove Twp.	121,345.12					273,073.71			394,418.83	13,130.00	407,548.83	
10 Pittsgrove Twp.	105,503.38				326,039.00				431,597.38	20,950.00	452,547.38	
11 Quinton Twp.	79,393.93				177,947.00			16,880.35	274,221.28	13,440.00	287,661.28	
12 Salem City	168,438.47				530,321.00			330,527.06	1,043,514.33	34,630.00	1,078,444.33	
13 U. Penns Neck Twp.	209,086.11					586,412.79	\$14,528.00	309,097.15	1,104,506.65	48,220.00	1,152,816.65	
14 U. Pittsgrove Twp.	87,073.53				254,510.00				311,588.53	12,720.00	324,308.53	
15 Woodstown Bor.	91,935.05					206,929.29		88,002.38	386,869.72	16,860.00	403,729.72	
Totals	\$2,293,599.12				\$4,733,225.55	\$1,367,565.57	\$14,528.00	\$1,111,221.53	\$9,520,140.07	\$308,900.00	\$9,829,040.07	

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1967—(Concluded)

SALEM COUNTY

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TAXING DISTRICT	13	14	15	16			
				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Alloway Twp.	\$227.23	.....	\$819,322	\$38,546.13	\$49,799.00	\$35,000.00	\$123,345.13
2 Elmer Bor.	5,477.33	.....	842,500	8,000.00	22,113.00	9,500.00	39,613.00
3 Elksboro Twp. ....	.....	.....	51,000	25,354.90	22,401.00	15,000.00	62,755.90
4 L. Alloway Creek Twp. ....	.....	.....	131,000	46,373.91	37,174.00	17,000.00	100,547.91
5 Mandington Twp.	250.64	.....	873,000	40,223.00	71,727.00	12,000.00	153,950.00
6 Oldmans Twp.	1,559.25	.....	205,944	9,192.15	48,851.00	26,908.00	84,951.15
7 Penns Grove Bor.	4,164.12	.....	1,147,625	50,000.00	94,417.00	46,700.00	191,117.00
8 Pennsville Twp.	1,674.09	.....	1,063,979	161,500.00	995,412.00	85,000.00	1,241,912.00
9 Pittsgrove Twp. ....	.....	.....	81,000	88,705.00	88,920.00	22,000.00	199,625.00
10 Pittsgrove Twp. ....	.....	.....	851,500	75,000.00	120,000.00	71,320.00	266,320.00
11 Quinton Twp. ....	.....	.....	186,725	40,000.00	51,350.00	40,000.00	131,350.00
12 Salem City	7,051.45	.....	2,881,200	77,731.10	210,031.00	65,000.00	352,765.10
13 U. Penns Neck Twp. ....	.....	.....	322,800	43,492.56	138,963.00	60,000.00	242,455.56
14 U. Pittsgrove Twp.	1,040.15	.....	439,000	40,018.00	85,532.00	23,000.00	167,550.00
15 Woodstown Bor.	4,497.62	.....	1,038,700	32,788.86	46,737.00	12,000.00	91,525.86
Totals	\$25,941.88	.....	\$10,936,095	\$815,908.61	\$2,089,127.00	\$510,428.00	\$3,442,523.61

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget

\$1,774,465.00

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes

\$0.66933672

Total County Taxes Appropriated
Less: Bank Stock Taxes Due County

\$2,319,541.00

25,941.88

Net County Taxes Apportioned (12 A III)
Adjustments (Net Total 12 A IIb) ±
Total County Taxes Apportioned (including Adjustments—
Total 12 A I)

\$2,293,599.12

5,733.91

\$2,299,333.03

† Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

***Bank Stock Tax Due Municipality
Bank Stock Tax Due County

\$25,941.88

25,941.88

\$51,883.76

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—50%

TAXING DISTRICT	1	2	3	Taxable Value of Tangible Personal Property					(f) Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Effects)
				(a) Business Inventories	(b) Business Machinery, Equipment and Implements	(c) Farm Inventories	(d) Farm Machinery and Livestock	(e) Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)	
1 Bedminster Twp.	\$6,502,540	\$9,180,730	\$15,353,270	\$27,750	\$356,980	\$2,920	\$56,470	\$444,120	\$24,000
2 Bernards Twp.	11,593,050	28,191,900	39,784,950	78,650	437,030	1,660	2,600	519,940	
3 Bernardsville Bor.	8,153,525	20,475,300	28,628,825	133,509	635,016	1,097	3,767	773,419	
4 Bound Brook Bor.	4,923,300	19,159,100	24,082,400	235,036	997,261			1,232,347	
5 Branchburg Twp.	4,090,800	12,813,300	16,904,100	155,150	386,235	220	40,180	581,835	
6 Bridgewater Twp.	10,509,300	80,724,500	97,233,800	4,165,590	8,139,810	4,615	3,935	12,314,000	
7 Far Hills Bor.	1,637,800	2,652,950	4,310,750	29,367	51,970	273	325	81,935	
8 Franklin Twp.	36,052,530	59,099,573	95,182,125	138,270	1,737,420	850	29,530	1,926,070	
9 Green Brook Twp.	4,798,500	10,393,700	15,192,200	83,273	248,791	20		332,090	
10 Hillsborough Twp.	8,539,070	25,453,429	33,912,499	110,640	704,965	727	68,908	945,210	
11 Manville Bor.	4,894,450	21,766,900	29,061,350	768,350	3,075,525			3,843,875	
12 Millstone Bor.	4,114,915	1,378,300	1,793,215	1,242	7,713	27	71	9,053	
13 Montgomery Twp.	5,176,075	14,546,050	19,722,125	99,890	464,320	13,790	12,920	590,920	1,500
14 North Plainfield Bor.	8,483,500	47,046,250	55,529,750	307,770	550,350	300		858,420	
15 Peapack-Gladstone Bor.	2,022,500	5,176,700	7,199,200	68,380	142,670	1,700	3,020	215,770	
16 Raritan Bor.	2,771,650	14,750,320	17,551,970	339,950	803,770			1,133,720	
17 Rocky Hill Bor.	328,825	2,317,675	2,646,500	1,820	29,450			31,210	
18 Somerville Bor.	8,236,200	29,803,900	38,096,100	645,210	1,752,480			2,397,690	
19 South Bound Brook Bor.	947,250	6,689,650	7,636,900	72,452	292,848			365,300	
20 Warren Twp.	6,201,750	20,679,600	26,881,350	237,720	525,730	2,275	2,425	768,150	
21 Watchung Bor.	7,798,300	19,900,700	27,759,000	394,507	1,033,617			1,423,154	
Totals	\$149,696,450	\$455,326,529	\$605,022,979	\$8,104,552	\$22,434,061	\$30,474	\$224,201	\$30,793,318	\$25,500

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4(c) + 4(f) - 5(c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a)	(b)	(c)		(a)	(b)	(c)	(a)	(b)
	Exemption of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	Total Deductions (Col. a + b)		General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	Adjusted Gen'l Tax Rate (Applicable to All Tangible Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	County Equal. Table—Aver. Ratio of Assessed to True Value of Real Property (L. S. 34:3-17 to R. S. 54:3-19)	Personal Property Common Level Applicable to Personal Property Used in Business (R. S. 54:4-11)
1 Bedminster Twp.				\$15,851,390	\$3.69	\$4.50	\$3.67	50.00	50.00
2 Bernards Twp.				40,301,890	6.34	8.09	6.31	50.00	50.00
3 Bernardsville Bor.				29,402,244	5.59	11.61	5.42	43.72	42.00
4 Bound Brook Bor.				25,314,747	7.68	9.16	7.61	43.97	43.00
5 Branchburg Twp.				17,485,935	6.95	7.79	6.92	37.48	38.00
6 Bridgewater Twp.	\$12,500		\$12,500	109,535,300	6.41	15.02	5.36	41.05	39.00
7 Far Hills Bor.				4,422,685	4.02	7.15	3.96	40.33	42.00
8 Franklin Twp.				97,104,195	5.82	4.96	.....	50.00	50.00
9 Green Brook Twp.				15,524,290	6.47	9.95	6.39	41.57	43.00
10 Hillsborough Twp.				34,757,739	7.45	12.51	7.31	37.92	39.00
11 Manville Bor.				33,503,225	7.17	14.43	6.23	40.66	40.00
12 Millstone Bor.				1,802,268	5.66	9.96	5.64	50.00	50.00
13 Monticomey Twp.				20,314,945	6.44	8.60	6.38	34.36	38.00
14 North Plainfield Bor.				50,388,170	6.22	12.17	6.13	46.20	43.00
15 Peapack-Gladstone Bor.				7,411,970	5.19	8.85	5.08	42.87	42.00
16 Raritan Bor.				18,685,690	7.51	19.76	6.72	42.21	42.00
17 Rocky Hill Bor.				2,077,770	6.73	21.33	6.55	37.25	41.00
18 Somerville Bor.				40,493,790	6.30	9.40	6.11	45.51	43.00
19 South Bound Brook Bor.				8,002,200	10.22	20.30	9.73	37.04	36.00
20 Warren Twp.				27,619,500	7.69	11.89	7.57	36.43	37.00
21 Watchung Bor.				29,187,751	5.99	13.34	4.98	44.96	43.00
Totals	\$12,500		\$12,500	\$635,829,297	.....	.....	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1967—(Continued)

TAXING DISTRICT	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES					
		Section A—County Taxes (Less Tax Due County on Bank Stock)								
		II—Adjustments Resulting from								
		I			(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)			
		Total County Taxes Apportioned Total Net Adjustments	Deduct Over- payment		Add Under- payment	Deduct Over- payment	Add Under- payment			
1 Bedminster Twp. ....	.....	.....	\$15,827,390	\$31,678,780	\$119,817.28	.....	.....	\$326.78	.....
2 Bernards Twp.	\$2,958	.....	40,304,890	80,612,738	304,898.08	.....	.....	.....	\$93.00
3 Bernardsville Bor.	118,663	.....	37,921,446	67,442,353	255,084.30	.....	.....	429.85	.....
4 Bound Brook Bor.	105,147	.....	32,321,248	57,801,142	218,618.77	.....	.....	51.87	.....
5 Branchburg Twp.	6,719	.....	29,146,865	46,639,519	176,402.64	.....	.....	7.10	.....
6 Bridgewater Twp.	50,233	.....	158,875,356	268,460,889	1,015,388.05	.....	.....	2,725.91	.....
7 Far Hills Bor.	9,036	.....	6,535,479	10,967,200	41,480.77	.....	.....	.....	.....
8 Franklin Twp.	1,740	.....	97,108,195	194,218,130	734,582.85	.....	.....	5,447.54	.....
9 Green Brook Twp. ....	.....	.....	21,794,080	37,318,370	141,117.66	.....	.....	264.11	.....
10 Hillsborough Twp.	7,947	.....	56,833,935	91,599,621	346,453.29	.....	.....	426.54	.....
11 Manville Bor.	211,360	.....	49,034,167	82,770,752	313,060.24	.....	.....	128.17	.....
12 Millstone Bor. ....	.....	.....	1,802,288	3,604,536	13,633.28	.....	.....	244.41	.....
13 Montgomery Twp.	53,442	.....	38,640,510	69,008,497	223,185.29	.....	.....	356.15	.....
14 North Plainfield Bor. ....	.....	.....	65,802,420	122,190,590	462,156.20	.....	.....	.....	94.15
15 Peapack-Gladstone Bor.	5,384	.....	9,891,864	17,312,218	65,479.26	.....	.....	.....	.....
16 Raritan Bor.	150,352	.....	25,596,135	44,432,177	168,053.91	.....	.....	989.16	.....
17 Rocky Hill Bor. ....	.....	.....	4,503,197	7,180,967	27,160.26	.....	.....	.....	.....
18 Somerville Bor.	162,659	.....	48,791,528	89,447,977	338,315.22	.....	.....	33.13	.....
19 South Bound Brook Bor.	1,354	.....	13,680,504	21,634,058	81,825.56	.....	.....	41.73	.....
20 Warren Twp. ....	.....	.....	48,215,629	75,865,129	286,941.40	.....	.....	137.11	.....
21 Watchung Bor. ....	.....	.....	35,876,417	65,064,171	246,089.41	.....	.....	.....	3.37
Totals	\$946,994	.....	\$838,473,523	\$1,475,249,814	\$5,579,773.72	.....	.....	\$11,609.56	\$190.52

§ Use also for other equalization purposes.

Abstract of Rates and Exemptions in the County of Somerset, for the Year 1967—(Continued)

SOMERSET COUNTY

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12—APPORTIONMENT OF TAXES

12—APPORTIONMENT OF TAXES											
TAXING DISTRICT	Section A—Continued		Section B	Section C—Local Taxes to Be Raised for				Section D—Tax Levy			
	Net County Taxes Apportioned	III	County Library Taxes	I—District School Purposes			II	I	II	Total on Which Tax Rate Is Computed (Cols. I + II)	
				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget					
1 Bedminster Twp.	\$119,490.50		\$8,347.22	\$351,781.00	.....	.....	\$91,681.00	\$571,299.72	\$13,200.00	\$584,499.72
2 Bernards Twp.	304,991.08		21,312.39	1,756,183.00	.....	.....	411,305.61	2,493,792.08	57,760.00	2,551,552.08
3 Bernardsville Bor.	254,654.45		17,791.25	1,018,312.50	.....	.....	315,668.69	1,696,476.90	34,610.00	1,731,086.90
4 Bound Brook Bor.	618,696.90		.....	1,108,438.44	.....	.....	556,829.90	1,883,835.24	59,510.00	1,943,345.24
5 Branchburg Twp.	176,395.54		12,325.86	\$80,711.28	.....	.....	169,503.02	1,188,935.70	25,920.00	1,214,855.70
6 Bridgewater Twp.	1,012,662.14		70,711.60	.....	\$5,297,560.26	.....	527,980.36	6,908,950.36	144,450.00	7,053,400.36
7 Far Hills Bor.	7,480.77		2,898.53	81,785.00	.....	.....	43,341.87	174,589.17	3,050.00	177,589.17
8 Franklin Twp.	729,135.31		50,918.63	3,818,882.02	.....	.....	911,246.15	5,510,182.11	136,410.00	5,646,592.11
9 Green Brook Twp.	140,883.55		9,842.54	701,831.16	.....	.....	121,746.77	974,304.02	29,140.00	1,003,444.02
10 Hillsborough Twp.	346,026.75		24,176.07	1,965,487.16	.....	.....	196,933.04	2,532,623.02	56,050.00	2,588,673.02
11 Mansville Bor.	312,432.07		21,865.69	1,355,076.50	.....	.....	637,775.47	2,327,649.73	73,090.00	2,400,739.73
12 Millstone Bor.	13,388.87		933.80	84,382.50	.....	.....	86.76	98,791.93	3,090.00	101,881.93
13 Montgomery Twp.	222,829.14		15,567.99	966,487.00	.....	.....	81,470.91	1,286,355.01	21,720.00	1,308,075.01
14 North Plainfield Bor.	462,250.35		32,301.12	2,236,740.00	.....	.....	666,274.53	3,397,566.00	105,700.00	3,503,266.00
15 Peapack-Gladstone Bor.	65,479.26		4,575.46	207,232.00	.....	.....	96,879.36	374,166.08	9,930.00	384,096.08
16 Raritan Bor.	167,064.75		11,666.75	.....	\$874,046.49	.....	300,838.32	1,353,616.31	49,300.00	1,402,916.31
17 Rocky Hill Bor.	27,160.26		1,897.87	129,587.50	.....	.....	17,207.50	175,853.13	4,130.00	179,983.13
18 Somerville Bor.	338,282.09		.....	1,436,881.50	.....	.....	711,653.76	2,486,817.35	63,610.00	2,550,457.35
19 South Bound Brook Bor.	81,783.83		5,714.47	516,724.19	.....	.....	190,637.73	794,280.22	22,700.00	817,070.22
20 Warren Twp.	256,801.29		20,039.90	1,073,465.00	.....	.....	156,288.90	2,078,639.76	40,100.00	2,121,739.76
21 Watchung Bor.	246,092.78		17,196.14	698,999.75	.....	.....	238,830.49	1,545,102.50	26,200.00	1,571,392.50
Totals	\$5,568,354.08		\$350,113.29	\$20,339,037.50	\$7,057,631.76	.....	\$6,448,609.14	\$39,763,746.37	\$985,910.00	\$40,749,656.37

* Bridgewater-Raritan Joint School District.
 ** Watchung Hills Regional School District.

Total County Taxes Appropriated	\$5,630,468.10
Less: Bank Stock Taxes Due County	62,113.42
Net County Taxes Apportioned (12 A III)	\$5,568,354.68
Adjustments (Net Total 12 A III) +	11,419.04
Total County Taxes Apportioned (including Adjustments—Total 12 A I)	\$5,579,773.72
Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.	

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget

Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes

Rate per \$100 to be applied to Col. 11 for apportionment of County Library Taxes

County Percentage Level of Taxable Value of Real Property 50%.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1967—(Concluded)

TAXING DISTRICT	13	14	15	16			
				Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
	Bank Stock *** Tax Due Municipality	Number of Polls Assessed	Total Amount of Exempt Property	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Bedminster Twp.	\$505.42	.....	\$866.300	\$98,000.00	\$68,079.00	\$20,000.00	\$186,079.00
2 Bernards Twp.	1,762.34	.....	7,836.900	319,000.00	269,875.00	85,000.00	673,875.00
3 Bernardsville Bor.	3,823.52	.....	5,850.800	161,000.00	119,402.75	65,000.00	345,402.75
4 Bound Brook Bor.	11,135.23	.....	3,701.500	152,500.00	213,280.87	40,000.00	465,780.87
5 Branchburg Twp.	704.78	.....	687.100	75,000.00	125,805.00	50,000.00	250,805.00
6 Bridgewater Twp.	3,163.67	.....	8,063.600	800,000.00	917,271.61	100,000.00	1,847,271.61
7 Far Hills Bor. ....	.....	.....	141.100	15,480.13	20,365.96	.....	35,846.09
8 Franklin Twp.	8,514.85	.....	10,812.050	300,000.00	629,578.00	150,000.00	1,079,578.00
9 Green Brook Twp. ....	.....	.....	1,923.400	129,000.00	116,823.00	45,000.00	290,823.00
10 Hillsborough Twp.	608.24	.....	18,267.320	250,000.00	316,087.00	100,000.00	666,087.00
11 Manville Bor.	3,044.52	.....	3,046.475	120,000.00	182,918.29	77,500.00	380,418.29
12 Millstone Bor. ....	.....	.....	113.350	13,000.00	10,498.00	5,200.00	30,698.00
13 Montgomery Twp.	1,091.54	.....	3,925.375	100,000.00	187,500.00	50,000.00	337,500.00
14 North Plainfield Bor.	3,532.47	.....	5,493.235	76,500.00	349,000.00	68,000.00	693,500.00
15 Peapack-Gladstone Bor.	2,515.64	.....	1,562.500	27,500.00	35,345.00	.....	112,915.00
16 Raritan Bor.	3,937.68	.....	2 2 9.300	75,000.00	141,951.65	30,000.00	246,951.65
17 Rocky Hill Bor. ....	.....	.....	125.700	10,000.00	14,105.00	3,000.00	27,105.00
18 Somerville Bor.	15,184.46	.....	11,419.500	205,000.00	394,466.25	70,000.00	669,466.25
19 South Bound Brook Bor. ....	.....	.....	571.520	50,000.00	60,365.46	17,500.00	127,865.46
20 Warren Twp.	1,160.30	.....	4,833.700	75,000.00	178,464.00	81,000.00	334,464.00
21 Watchung Bor.	1,428.76	.....	2,825.500	90,000.00	145,775.00	25,000.00	260,775.00
Totals	\$82,113.42	.....	\$94,188.285	\$3,391,480.13	\$4,527,276.84	\$1,082,200.00	\$8,000,956.97

***Bank Stock Tax Due Municipality

Bank Stock Tax Due County

Total Bank Stock Tax

\$62,113.42

62,113.42

\$124,226.84

TAXING DISTRICT	Taxable Value of Tangible Personal Property			
	1	2	3	4
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Land and Improvements (Col. 1 + Col. 2)	
	(a)	(b)	(c)	(d)
	Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock
	(e)	(f)	(g)	(h)
	Total Taxable Value of Tangible Personal Property (Col. 1 + Col. 2 + Col. 3 + Col. 4)			
1 Andover Bor.	\$706,900	\$2,329,200	\$3,036,100	\$16,800
2 Andover Twp.	4,695,450	12,555,550	17,251,000	39,549
3 Branchville Bor.	721,500	3,915,900	4,637,400	92,525
4 Byron Twp.	7,182,400	18,419,750	25,602,150	23,250
5 Frankfort Twp.	4,399,700	11,430,525	15,830,225	15,908
6 Franklin Bor.	3,195,900	12,551,400	15,747,300	297,394
7 Freedom Twp.	1,853,400	5,715,500	7,568,900	10,680
8 Green Twp.	2,654,885	4,969,958	7,624,843	13,800
9 Hamburg Bor.	949,730	6,555,890	7,505,620	158,750
10 Hampton Twp.	5,045,600	9,450,925	14,496,525	71,506
11 Hardeston Twp.	4,639,600	12,418,500	17,058,100	23,330
12 Hopatcong Bor.	13,312,970	31,472,200	44,785,170	21,999
13 Lafayette Twp.	1,878,600	3,990,100	5,868,700	14,625
14 Montague Twp.	2,507,675	5,475,205	7,982,880	27,000
15 Newton, Town of	4,575,290	27,291,530	31,866,820	912,550
16 Ogdenburg Bor.	6,471,700	9,628,500	16,100,200	17,215
17 Sandusky Twp.	2,392,675	6,386,550	8,779,225	21,912
18 Sparta Twp.	10,975,020	46,006,275	56,981,295	174,480
19 Starbuck Bor.	2,079,969	8,446,210	10,526,179	96,558
20 Stillwater Twp.	4,985,140	11,959,825	16,944,965	17,933
21 Sussex Bor.	1,098,400	6,334,200	7,432,600	172,135
22 Vernon Twp.	18,595,900	31,777,400	50,373,300	24,548
23 Walpack Twp.	6,946,450	4,591,250	11,537,700	3,368
24 Waughton Twp.	5,819,500	17,226,645	23,046,145	93,825
Totals	\$117,524,404	\$310,809,088	\$428,332,492	\$2,272,088
				\$14,241,531
				\$65,646
				\$869,533
				\$17,448,898
				\$104,500

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1967—(Continued)

TAXING DISTRICT	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4 (e) + 4 (f) - 5 (c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personalty Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) Is Greater Than (a))	(a) County Equal. Table—Aver. Ratio of True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R. S. 54:4-11)
1 Andover Bor.	\$3,191,300	\$3.773	\$7.867	\$3.563	78.43	71
2 Andover Twp.	17,779,480	3.937	5.494	3.892	78.86	85
3 Branchville, Bor.	4,975,750	4.477	10.928	4.006	72.78	73
4 Broom Twp.	25,979,822	3.176	8.257	3.101	87.08	83
5 Frankford Twp.	15,742,912	4.872	14.651	4.682	71.13	70
6 Franklin Bor.	16,983,137	3.373	2.020	.....	102.67	100
7 Fredon Twp.	7,896,420	3.348	6.772	3.245	74.81	79
8 Green Twp.	7,825,173	3.741	6.189	3.677	69.36	80
9 Hamburg Bor.	8,189,120	3.427	2.107	.....	98.66	97
10 Hampton Twp.	15,095,145	3.472	6.953	3.377	75.54	92
11 Hardyston Twp.	17,571,518	3.303	6.450	3.217	80.39	87
12 Hopatcong Bor.	45,136,267	4.163	4.758	4.158	73.91	82
13 Lafayette Twp.	6,198,432	4.115	7.494	3.925	87.48	91
14 Lafayette Twp.	8,146,210	2.498	2.264	.....	70.99	76
15 Montague Twp.	35,217,850	7.138	7.138	4.198	85.40	86
16 Newton, Town of	17,163,245	4.828	1.485	.....	86.34	94
17 Ozedensburg Bor.	8,490,829	2.480	5.636	2.424	68.51	85
18 Sandyston Twp.	58,476,815	4.482	7.160	4.369	73.22	73
19 Sparta Twp.	11,004,812	4.280	5.640	4.297	80.73	83
20 Starbore Bor.	17,097,044	2.953	10.364	2.919	76.70	80
21 Silvertown Twp.	8,041,210	5.605	10.569	5.148	98.93	87
22 Sussex Bor.	50,981,093	2.510	5.165	2.433	81.03	82
23 Vernon Twp.	11,602,395	2.157	3.234	2.151	79.23	100
24 Walpack Twp.	26,620,220	4.158	4.386	4.122	66.86	80
25 Wantage Twp.
Totals	\$445,885,890	.....	.....	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1967—(Continued)

TAXING DISTRICT	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES				
		Equalization			Section A—County Taxes (Less Tax Due County on Bank Stock)				
					11—Adjustments Resulting from				
		(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19		I Total County Taxes Apportioned (Including Total Adjustments)	(a)—County Equalization Table Appeals (R. S. 51:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	Add Under- payment	Add Under- payment
					Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment	
1 Andover Bor.	\$4,831		\$898,387	\$4,094,518	\$24,671.68			\$113.59	
2 Andover Twp.	266		4,720,485	22,500,231	135,734.57			171.39	
3 Branchville Bor.	4,915		1,859,549	6,840,214	41,235.02			26.92	
4 Bram Twp.	267		3,875,927	29,856,016	180,109.50			556.01	
5 Frankford Twp.	40		6,395,563	22,138,515	133,553.83			954.75	
6 Franklin Bor.	2,043	\$409,520		16,575,660	99,982.35			795.44	
7 Fredon Twp.				10,530,858	63,529.06				
8 Green Twp.	253		2,634,438	11,213,808	67,828.51			663.95	
9 Hamburg Bor.			3,418,382	8,312,201	50,114.66			58.48	
10 Hampton Twp.			4,793,213	19,888,353	119,979.64			1,848.13	
11 Harlinton Twp.	381		4,237,647	21,789,546	131,446.56			223.97	
12 Hojatcong Bor.			15,878,087	61,014,354	368,078.67			360.14	
13 Lafayette Twp.	48		872,531	7,071,011	42,656.70			8.52	
14 Montague Twp.			3,310,585	11,456,795	69,114.92				
15 Newton, Town of	34,883		5,993,475	41,246,208	248,613.79			1,139.44	
16 Ogdensburg Bor.	559		2,615,094	19,778,898	119,315.91			1,441.00	
17 Sandyston Twp.			4,072,578	13,063,098	78,805.19			368.28	
18 Starke Twp.	1,674		21,393,880	79,872,369	481,892.51			498.58	
19 Stanhope Bor.			2,610,699	13,615,411	82,137.11			12.97	
20 Stillwater Twp.			7,041,514	21,138,608	145,181.73			393.04	
21 Sussex Bor.			181,033	8,222,213	49,601.97			25.25	
22 Vernon Twp.	896		11,907,805	62,889,794	379,387.15			1,044.97	
23 Wallack Twp.			3,024,587	14,626,982	88,239.57			48.29	
24 Wantage Twp.			12,319,087	38,939,307	234,907.49			908.45	
Totals	\$51,056	\$409,520	\$124,177,577	\$569,705,003	\$3,436,088.72			\$11,661.56	

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES

TAXING DISTRICT	Section A— Continued		Section B		Section C—Local Taxes to Be Raised for			Section D—Tax Levy		
	III				I—District School Purposes			II		
	Net County Taxes Apportioned	County Library Taxes	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy (Cols. A, III + B + C, a, b, c + CII)	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	Total on Which Tax Rate Is Computed (Cols. I + II)	III
1 Andover Bor.	\$24,558.00	\$1,234.14	.....	\$78,315.03	.....	\$12,187.27	\$116,294.53	\$4,000.00	\$120,394.53	
2 Andover Twp.	135,533.18	6,807.06	.....	420,868.97	.....	123,273.72	686,513.83	13,310.00	699,823.83	
3 Branchville Bor.	1,208.10	2,069.21	\$01,227.50	82,290.54	.....	.....	216,793.35	5,910.00	222,703.35	
4 Bryant Twp.	179,553.40	9,020.13	524,787.50	.....	.....	.....	808,794.81	16,000.00	824,794.81	
5 Frankford Twp.	132,539.08	6,666.20	219,008.50	215,139.66	.....	147,764.90	751,173.34	15,800.00	766,973.34	
6 Franklin Bor.	99,187.51	4,986.91	312,136.00	.....	.....	98,006.34	556,005.79	27,730.00	583,735.79	
7 Fredon Twp.	63,529.06	3,189.61	191,456.50	.....	.....	.....	258,175.17	6,170.00	264,345.17	
8 Green Twp.	67,164.56	3,378.48	187,591.02	.....	.....	30,000.00	288,134.66	4,550.00	292,684.66	
9 Hamburg Bor.	2,515.24	2,515.24	197,377.00	.....	.....	21,118.00	217,096.42	9,480.00	226,576.42	
10 Hampton Twp.	118,131.51	5,950.69	328,200.00	.....	.....	60,729.25	513,010.86	10,950.00	523,960.86	
11 Harfordsen Twp.	131,222.59	6,590.46	343,602.14	.....	.....	80,913.90	562,399.09	17,170.00	579,569.09	
12 Hocking Bor.	367,718.53	18,405.74	1,146,449.36	.....	\$26,092.50	286,325.61	1,845,051.74	33,760.00	1,878,811.74	
13 Lafayette Twp.	42,048.18	2,141.33	72,462.25	104,793.72	.....	27,424.83	249,170.31	5,570.00	254,740.31	
14 Lafayette Twp.	69,114.92	3,470.06	110,715.00	.....	.....	11,628.82	194,928.80	8,520.00	203,448.80	
15 Newton, Town of	247,474.35	12,435.74	1,004,807.50	.....	.....	274,755.57	1,539,473.16	37,320.00	1,576,793.16	
16 Ogdensburg Bor.	117,874.94	5,432.07	308,105.00	.....	.....	355,486.33	817,397.34	11,100.00	828,497.34	
17 Sandyston Twp.	78,436.91	3,941.69	.....	103,515.75	.....	96,319.95	212,243.30	11,400.00	223,643.30	
18 Sparta Twp.	481,433.93	24,171.11	1,572,898.32	.....	.....	468,489.82	2,546,838.18	56,430.00	2,603,268.18	
19 Stanhope Bor.	82,124.11	4,123.35	294,344.50	.....	.....	70,800.76	457,482.17	14,410.00	471,892.17	
20 Stillwater Twp.	144,788.69	7,273.39	272,987.94	.....	.....	63,762.12	488,812.14	15,990.00	504,802.14	
21 Sussex Bor.	49,576.72	2,419.32	.....	279,306.35	.....	109,710.03	441,142.42	9,550.00	450,692.42	
22 Vernon Twp.	378,342.18	19,006.29	661,419.00	.....	.....	191,759.37	1,250,526.84	29,000.00	1,279,526.84	
23 Walpack Twp.	88,191.28	4,423.33	.....	108,749.94	.....	43,333.53	244,703.08	5,510.00	250,213.08	
24 Wantage Twp.	233,969.04	11,758.12	.....	681,671.23	.....	157,201.15	1,084,632.54	22,030.00	1,106,662.54	
Totals	\$3,424,427.16	\$172,045.00	\$7,900,175.63	\$2,074,711.19	\$26,092.50	\$2,792,707.99	\$10,390,159.47	\$392,170.00	\$10,782,329.47	

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	\$1,789,349.60	Adjustments (Net Total 12 A Iib) +	11,661.56
Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes	\$0.6032657	Total County Taxes Apportioned (including Adjustments—Total 12 A I)	\$3,436,988.72
County Library Rate	\$0.0302882	***Bank Stock Tax Due Municipality	\$22,901.33
Total County Taxes Appropriated	\$3,447,328.49	Bank Stock Tax Due County	\$22,901.33
Less: Bank Stock Taxes Due County	—22,901.33	Total Bank Stock Tax	\$45,802.66
Net County Taxes Apportioned (12 A III)	\$3,424,427.16		

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1967—(Concluded)

SUSSEX COUNTY

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TAXING DISTRICT	13 Bank Stock • • • Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Andover Bor.			\$180,700	\$16,900.00	\$9,159.00	\$13,000.00	\$39,059.00
2 Andover Twp.			4,382,600	77,000.00	63,108.00	56,000.00	196,108.00
3 Branchville Bor.	\$432.00		235,500	28,000.00	38,651.00	5,000.00	71,651.00
4 Byron Twp.	2,890.72		577,965	80,000.00	71,745.00	63,000.00	214,745.00
5 Frankford Twp.			1,472,025	70,000.00	79,679.00		209,679.00
6 Franklin Bor.	2,935.48		4,728,225	93,000.00	103,168.00	45,000.00	243,168.00
7 Freedom Twp.			384,500	38,000.00	31,086.00	20,000.00	89,086.00
8 Green Twp.			890,135	13,219.77	37,333.00	25,481.87	76,034.64
9 Hamburg Bor.			157,600	28,000.00	25,993.00	22,000.00	75,993.00
10 Hampton Twp.	2,349.05		224,500	55,000.00	52,715.94	55,000.00	162,715.94
11 Harpiston Twp.	143.06		503,500	56,000.00	51,951.00	53,000.00	160,951.00
12 Hopatcong Bor.	317.36		2,093,261	169,000.00	115,206.50	98,000.00	382,206.50
13 Lafayette Twp.			1,489,500	30,000.00	27,497.00	14,000.00	71,497.00
14 Montague Twp.			1,073,300	25,000.00	32,725.00	18,000.00	75,725.00
15 Newton, Town of	7,598.17		7,562,150	101,200.00	110,831.76	61,000.00	273,631.76
16 Ogdensburg Bor.	227.64		585,500	50,000.00	36,912.71	45,000.00	131,912.71
17 Sandyston Twp.			1,617,075	34,000.00	41,864.00	27,000.00	102,864.00
18 Santa Twp.	2,561.78		4,635,217	135,000.00	238,978.00	155,000.00	528,978.00
19 Stanhope Bor.	324.60		599,760	42,400.00	38,967.00	26,000.00	107,367.00
20 Sullivan Twp.			1,402,555	50,000.00	63,400.00	35,000.00	148,400.00
21 Sussex Bor.	2,121.81		1,555,075	25,000.00	24,176.00	20,000.00	69,176.00
22 Vernon Twp.	444.37		3,010,000	125,000.00	73,113.00	60,000.00	258,113.00
23 Walpack Twp.			413,840	46,000.00	34,848.00	20,000.00	100,848.00
24 Wantage Twp.	255.60		4,097,625	130,000.00	107,045.00	70,000.00	307,045.00
Totals	\$22,901.33		\$44,122,891	\$1,519,719.77	\$1,510,155.91	\$1,066,481.87	\$4,096,357.55

1967 CALENDAR YEAR REQUIREMENTS

High Point Regional School District

Branchville Borough	\$82,290.54	Andover Borough	Andover Regional School District
Frankford Township	215,139.66	Andover Township	
Lafayette Township	104,793.72	Total	
Sussex Borough	157,757.70	Sandyston-Walpack Consolidated School District	
Wantage Township	352,150.38	Sandyston Township	
		Walpack Township	
Total	\$912,132.00	Total	\$212,205.69
Sussex Wantage Regional School District			
Sussex Borough	\$121,608.65		
Wantage Township	329,520.85		
Total	\$451,129.50		

Abstract of Ratables and Exemptions in the County of Union, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—50%

TAXING DISTRICT	1	2	3	4 Taxable Value of Tangible Personal Property					
				(a)	(b)	(c)	(d)	(e)	(f)
Taxable Value of Land	Taxable Value of Improvements Thereon	Taxable Value of Land and Improvements (Col. 1 + Col. 2)	Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Prop. Used in Business (Cols. a + b + c + d)	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)	
1 Berkeley Heights Twp.	\$19,561,200	\$49,121,850	\$68,683,050	\$259,400	\$7,384,850	\$950		\$7,675,200	
2 Clark Twp.	15,733,000	47,479,000	63,212,000	1,130,300	6,449,900		\$700	7,580,900	
3 Cranford Twp.	30,135,600	62,382,400	92,518,000	542,500	2,861,100		150	3,403,750	
4 Elizabeth, City	79,235,100	190,720,250	269,955,350	9,185,000	18,278,600			27,403,600	
5 Fanwood Bor.	5,020,750	20,142,900	25,163,650	66,563	252,117			318,680	
6 Garwood Bor.	3,424,455	11,550,965	14,975,450	394,300	1,382,300			1,776,600	
7 Hillside Twp.	13,304,300	59,995,200	73,299,500	2,818,700	4,102,500			6,921,500	
8 Kenilworth Bor.	9,412,700	24,731,250	34,143,950	1,414,500	2,729,700			4,144,200	
9 Linden, City	52,039,200	181,104,700	233,143,900	7,050,800	18,644,830			25,695,630	
10 Mountainside Bor.	11,914,400	28,909,900	40,824,300	912,600	1,758,200	100		2,670,900	
11 New Providence Bor.	13,739,215	36,182,325	49,921,540	271,425	1,983,175	3,600		2,258,200	
12 Plainfield, City	37,992,250	88,132,100	126,124,350	2,084,300	5,705,700			7,790,000	
13 Rahway, City	9,391,100	52,236,200	61,627,300	1,056,701	4,436,215			5,492,916	
14 Roselle Bor.	16,701,900	41,817,600	58,519,500	380,700	2,031,100			2,461,800	
15 Roselle Park Bor.	5,243,700	25,230,900	30,474,600	244,200	449,900			694,100	
16 Scotch Plains Twp.	19,966,000	52,929,700	72,895,700	138,100	865,074		2,700	1,005,874	
17 Springfield Twp.	18,228,600	48,120,600	66,349,200	912,500	1,917,300		4,000	2,833,800	
18 Summit City	24,038,100	80,696,400	104,734,500	921,900	3,406,100	500		4,328,500	
19 Union Twp.	53,239,050	159,615,990	212,905,070	4,713,200	10,050,260		120	14,763,580	
20 Westfield, Town	31,593,950	89,359,650	120,958,600	621,700	1,960,275			2,581,975	
21 Winfield Twp.	110,100	578,900	689,000	2,073	16,021			18,094	
Totals	\$470,329,730	\$1,351,039,380	\$1,821,369,110	\$35,151,462	\$96,715,517	\$5,150	\$7,670	\$131,879,769	

Abstract of Ratables and Exemptions in the County of Union, for the Year 1967—(Continued)

COUNTY	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4(c) + 4(f) — 5(c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a) Exemption of Residence of District Superintendent of Religious Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personal Rate (Applicable to Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Per- sonal Prop. Where (b) Is Greater Than (a))	(a) County Equal- Table Aver- age Ratio of Assess. to True Value of Real Property (R. S. 54:3-11 R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Property Used in Business (R. S. 54:4-11)
1 Berkeley Heights Twp.	\$76,358,250	\$5.41	\$6.98	\$5.24	51.70	50.00
2 Clark Twp.	70,793,500	6.00	5.77	6.03	38.73	41.00
3 Cranford Twp.	95,921,750	5.92	5.83	5.83	49.19	46.00
4 Elizabeth, City	297,418,950	7.07	8.33	6.94	44.18	47.00
5 Fanwood Bor.	25,482,330	7.50	9.95	7.47	43.43	44.00
6 Garwood Bor.	16,752,050	6.05	11.02	5.46	47.91	50.00
7 Hillside Twp.	80,221,000	6.62	11.44	6.17	38.93	38.00
8 Kenilworth Bor.	38,288,150	4.89	8.53	4.44	42.98	41.00
9 Linden, City	258,889,530	4.00	7.69	3.70	41.08	39.00
10 Mountainside Bor.	43,495,200	5.19	7.22	5.03	40.33	45.00
11 New Providence Bor.	52,179,740	7.22	8.35	7.17	45.83	43.00
12 Plainfield, City	133,914,350	8.01	11.22	7.84	40.39	48.00
13 Rahway, City	67,320,216	8.64	13.75	8.18	32.87	32.00
14 Roselle Park, City	60,981,300	5.39	9.58	5.84	48.19	50.00
15 Roselle Park Bor.	31,168,700	7.99	13.20	7.87	36.30	37.00
16 Scotch Plains Twp.	73,901,574	6.78	9.51	6.74	44.47	45.00
17 Springfield Twp.	69,183,000	6.77	10.80	6.59	43.30	43.00
18 Summit, City	109,083,000	6.11	7.04	6.07	41.54	41.00
19 Union Twp.	227,668,650	4.92	8.53	4.67	40.69	42.00
20 Westfield, Town	123,540,575	6.62	13.14	6.48	43.17	43.00
21 Winfield Twp.	707,094	28.76	13.94	29.15	50.13	50.00
Totals	\$1,953,248,909	.....	.....	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Union, for the Year 1967—(Continued)

TAXING DISTRICT	9 True Value of Class II Railroad Property (C. 139, L. 1906)	10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES			
					Section A—County Taxes (Less Tax Due County on Bank Stock)			
					II—Adjustments Resulting from			
		(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19		I Total County Taxes Apportioned (including Total Net Adjustments)	(a)—County Equalization Table Appeals (R. S. 54:2-37)	(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
				Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment	
1 Berkeley Heights Twp.			\$71,841,376	\$148,199,626	\$522,892.20		\$600.27	
2 Clark Twp.	\$4,067		110,910,029	181,707,586	641,118.24		1,943.44	
3 Cranford Twp.	556,818		99,560,650	196,039,218	691,684.45		140.14	
4 Elizabeth, City	8,757,858		372,037,342	678,294,150	2,393,222.75		15,981.79	
5 Fanwood Bor.	10,639		33,182,652	58,675,621	207,024.98		52.80	
6 Garwood Bor.	19,684		18,058,612	34,830,346	122,891.78		104.47	
7 Hillside Twp.	85,981		126,278,858	206,585,239	728,893.94		7,996.37	
8 Kentworth Bor.	42,983		51,261,139	89,592,272	316,108.08			
9 Linden, City	815,048		374,582,971	634,237,549	2,237,778.01		7,611.72	
10 Mountaineer Bor.			50,556,472	94,051,672	331,842.17		61.79	
11 New Providence Bor.	2,407		61,999,534	114,181,681	402,866.80		298.80	
12 Plainfield, City	332,450		137,678,960	271,925,760	959,434.66		514.66	
13 Rahway, City	1,004,885		137,941,588	206,266,689	727,770.00		1,003.49	
14 Roselle Bor.	30,391		65,377,245	126,388,936	445,937.62		31.01	
15 Roselle Park Bor.	35,407		54,659,312	85,803,419	302,951.59		198.79	
16 Scotch Plains Twp.	89		92,254,772	166,156,435	536,249.14		1,197.69	
17 Springfield Twp.	757		90,638,642	159,822,399	563,900.78		5,224.80	
18 Summit, City	334,421		153,651,737	263,069,158	928,185.94			
19 Union Twp.	31,109		330,719,571	558,419,330	1,970,268.87		1,169.72	
20 Westfield, Town	3,077		162,655,355	286,199,007	1,009,794.90		1,885.51	
21 Winfield Twp.			703,520	1,410,614	4,977.07			
Totals	\$12,067,471		\$2,596,600,337	\$4,561,916,717	\$16,095,793.97		\$40,017.26	
							\$742.38	

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Union, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES												
Section A—Continued			Section B		Section C—Local Taxes to Be Raised for				Section D—Tax Levy			
III					I—District School Purposes				II			
Net County Taxes Apportioned			County Library Taxes		(a)	(b)	(c)	Local Munic. (Less Tax Due on Bank Stock Tax)		Total Tax Levy [Cols. III + B + C(a, b, c + CII)]	I	III
					As Required by District School Budget	Regional Consolidated and Joint School Budgets	As Required by Local Municipal Budget			Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)		Total on Which Tax Rate Is Computed (Cols. I + II)
1	Berkeley Heights Twp. ...	\$522,191.93			\$1,734,367.50	\$977,039.09	...	\$829,011.21	\$4,062,709.73	\$67,370.00		\$4,130,079.73
2	Clark Twp. ...	639,174.80			1,753,663.50	1,196,740.41	...	537,101.11	4,128,679.82	116,980.00		4,245,659.82
3	Crandon Twp. ...	631,544.31			3,842,162.00	...	...	961,987.63	5,495,693.94	173,640.00		5,669,333.94
4	Elizabeth, City ...	2,377,240.96			8,456,147.00	...	\$438,433.91	9,887,496.61	20,659,318.48	357,680.00		21,016,998.48
5	Garwood Bor. ...	206,972.18			...	1,191,782.53	...	453,602.85	1,852,337.56	57,160.00		1,909,517.56
6	Garwood Bor. ...	122,787.31			297,706.00	229,603.43	...	325,033.92	975,250.66	36,780.00		1,012,030.66
7	Hillsdale Twp. ...	720,897.57			2,272,354.51	...	...	2,179,379.14	5,172,323.22	135,390.00		5,308,021.22
8	Kennilworth Bor. ...	316,108.08			560,243.90	591,019.92	...	344,841.77	1,832,213.67	57,070.00		1,889,283.67
9	Linden, City ...	2,230,166.29			4,577,339.50	...	515,504.00	3,634,092.01	10,357,101.83	225,600.00		10,582,701.83
10	Mountainside Bor. ...	331,750.38			933,978.91	620,375.78	...	323,715.70	2,699,880.77	46,260.00		2,746,140.77
11	New Providence Bor. ...	402,588.00			2,481,052.00	...	...	808,707.75	3,692,327.75	75,040.00		3,767,367.75
12	Plainfield, City ...	958,920.00			5,357,352.00	...	338,563.25	3,735,651.77	10,569,090.02	187,930.00		10,757,020.02
13	Ramsey, City ...	720,760.51			2,773,584.89	...	123,319.12	2,015,180.74	5,638,851.26	172,750.00		5,811,601.26
14	Roselle Bor. ...	443,905.61			2,019,314.72	...	...	1,032,011.75	3,527,263.08	122,210.00		3,649,473.08
15	Roselle Park Bor. ...	302,752.80			1,512,912.50	...	...	530,011.51	2,405,706.81	83,120.00		2,488,826.81
16	Scotch Plains Twp. ...	585,051.45			3,373,817.47	...	...	918,295.93	4,877,104.85	126,220.00		5,003,324.85
17	Springfield Twp. ...	558,675.98			1,862,971.40	1,049,087.37	...	1,118,275.88	4,589,010.63	89,300.00		4,678,310.63
18	Summit, City ...	928,924.82			3,591,866.00	...	579,577.50	1,449,317.10	6,552,688.92	109,650.00		6,662,338.92
19	Union Twp. ...	1,969,099.45			5,913,400.00	...	...	2,920,471.37	10,892,970.52	351,060.00		11,184,030.52
20	Winfield, Town ...	1,007,969.39			5,531,320.50	...	...	1,552,878.45	7,992,138.34	181,170.00		8,173,308.34
21	Winfield Twp. ...	4,977.07			138,421.00	...	...	59,827.00	293,225.07	100.00		293,325.07
Totals					\$55,885,847.83	\$9,229,526.00	\$1,993,397.78	\$3,446,984.23	\$117,606,274.93	\$2,772,480.00		\$120,378,764.93

Abstract of Ratables and Exemptions in the County of Union, for the Year 1967—(Concluded)

16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				
(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Cols. a + b + c)	
\$320,000.00	\$321,384.00	\$50,000.00	\$691,384.00	
350,000.00	445,770.00	18,000.00	813,770.00	
700,000.00	672,244.00	65,000.00	1,437,244.00	
1,050,036.69	3,565,007.63	525,000.00	5,110,044.32	
154,000.00	140,400.00	34,600.00	329,000.00	
75,000.00	104,046.00	16,000.00	195,046.00	
190,880.00	460,771.81	93,610.00	745,261.81	
235,000.00	207,945.00	43,000.00	485,945.00	
620,757.13	2,612,439.94	95,000.00	3,328,197.07	
150,000.00	219,425.00	30,000.00	399,425.00	
215,000.00	302,203.00	65,000.00	582,203.00	
565,000.00	1,197,814.94	325,000.00	2,087,814.94	
510,500.00	612,500.25	130,000.00	1,253,000.25	
350,000.00	375,730.00	75,000.00	800,730.00	
180,000.00	178,168.00	30,000.00	388,168.00	
550,000.00	727,527.00	105,000.00	1,382,527.00	
305,000.00	331,021.00	67,000.00	703,021.00	
700,000.00	1,027,747.04	107,000.00	1,834,747.04	
1,000,000.00	1,294,000.00	140,000.00	2,434,000.00	
1,400,000.00	573,633.00	70,000.00	2,043,633.00	
3,500.00	12,633.00		16,133.00	
\$9,624,673.82	\$15,382,410.61	\$2,084,210.00	\$27,091,294.43	
Total County Taxes Apportioned (Including Adjustments— Total 12 A 1) † Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted. ***Bank Stock Tax Due Municipality Bank Stock Tax Due County Total Bank Stock Tax				
\$16,095,793.97 \$222,248.91 \$222,248.91 \$444,497.82				

1 Berkeley Heights Twp.	\$2,314.76		\$10,878.100	
2 Clark Twp.	5,149.83		6,845.700	
3 Cranford Twp.	8,618.37		15,790.200	
4 Elizabeth, City	50,434.05		84,230.2-5	
5 Fanwood Bor.	2,097.15		1,014.500	
6 Garwood Bor.	1,414.56		1,175.095	
7 Hillside Twp.	6,592.57		10,420.400	
8 Kenilworth Bor.	1,406.66		2,809.400	
9 Linden, City	22,498.96		21,765.200	
10 Mountainside Bor.	1,772.66		2,446.200	
11 New Providence Bor.	3,587.83		4,183.750	
12 Plainfield, City	32,650.62		21,975.600	
13 Rahway, City	8,849.99		12,843.700	
14 Roselle Bor.	2,187.97		7,846.800	
15 Roselle Park Bor.	2,284.73		3,563.100	
16 Scotch Plains Twp.	5,923.17		11,352.300	
17 Springfield Twp.	3,047.38		5,919.000	
18 Summit, City	21,051.63		20,144.700	
19 Union Twp.	25,594.11		44,069.840	
20 Westfield, Town	14,471.91		14,094.450	
21 Winfield Twp.			247.300	
Totals	\$222,248.91		\$303,585,620	
Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget Rate per \$100 to be applied to Col. 11 for apportionment of County Taxes				
\$4,783,400.00 \$0.3525296321				
* Use also for other equalization purposes.				
Total County Taxes Apportioned \$16,272,768.00				
Less: Bank Stock Taxes Due County 222,248.91				
Net County Taxes Apportioned (12 A III) \$16,050,519.09				
† Adjustments (Net Total 12 A 1Ib) ± 43,274.88				

Abstract of Rates and Exemptions in the County of Warren, for the Year 1967
County Percentage Level of Taxable Value of Real Property in Effect—100%

TAXING DISTRICT	1	2	3	Taxable Value of Tangible Personal Property					4
				(a)	(b)	(c)	(d)	(e)	
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Land and Improvements (Col. 1 + Col. 2)	Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Property Used in Business (Cols. a + b + c + d)	Tangible Personal Property Not Used in Business (Other Than Tangible Household Personal Property and Personal Effects)
1 Allamuchy Twp.	\$1,952,960	\$3,286,940	\$5,239,900	\$3,905	\$100,500	\$780	\$39,280	\$114,555	.....
2 Alpha Bor.	1,058,530	8,251,250	9,310,100	134,425	532,900	11,050	6,850	685,225	.....
3 Baldwins Twp.	1,016,392	10,878,323	11,894,715	633,030	1,098,605	.....	.....	1,731,635	.....
4 Balairstown Twp.	3,931,075	11,424,496	15,355,571	55,467	253,500	62	80,136	389,253	.....
5 Franklin Twp.	2,175,510	6,973,425	9,148,935	59,749	343,917	75	104,923	507,764	.....
6 Fredriehysen Twp.	2,528,450	5,185,600	7,714,050	14,997	192,653	.....	71,814	279,461	.....
7 Greenwich Twp.	1,738,850	5,779,450	7,518,300	23,522	264,393	78	61,853	349,846	.....
8 Hacktistown Town	7,159,675	27,406,225	34,565,900	795,075	2,486,850	.....	.....	3,281,925	.....
9 Hardwick Twp.	1,521,450	2,477,650	3,999,100	4,100	8,184	.....	31,310	43,594	.....
10 Harmony Twp.	2,572,865	7,813,700	10,386,565	27,260	183,790	825	86,250	298,125	.....
11 Hope Twp.	1,983,220	4,530,050	6,493,270	19,243	48,434	806	58,885	127,368	.....
12 Independence Twp.	2,560,012	7,295,816	9,765,828	108,282	293,904	12,329	16,482	310,947	.....
13 Knowlton Twp.	8,166,175	7,063,000	10,229,175	19,012	142,378	36	67,067	228,493	.....
14 Liberty Twp.	1,295,557	5,070,458	6,366,015	5,246	30,739	4,159	2,034	42,208	.....
15 Lopatcong Twp.	2,988,150	14,711,600	17,699,750	608,996	1,290,246	12,802	17,643	1,929,587	.....
16 Mansfield Twp.	3,266,375	11,422,300	14,688,675	41,383	366,719	.....	68,860	476,972	.....
17 Oxford Twp.	890,877	3,542,205	4,433,082	72,107	645,508	4,840	1,968	624,423	.....
18 Tappan Twp.	1,469,950	656,000	2,125,950	1,700	15,000	375	1,200	18,875	.....
19 Phillipsburg Town	6,576,000	47,359,575	53,935,575	4,135,925	6,751,375	.....	.....	10,887,300	.....
20 Pointeong Twp.	2,926,050	13,665,300	16,591,350	75,700	830,350	2,950	69,725	978,725	.....
21 Washington Bor.	3,244,375	23,292,375	26,496,750	686,287	2,588,979	598	762	3,276,626	.....
22 Washington Twp.	3,329,209	15,021,844	18,351,053	162,993	837,638	41,500	31,513	1,073,644	.....
23 White Twp.	2,502,105	8,152,700	10,654,805	59,543	160,616	4,540	90,004	320,703	.....
Totals	\$61,835,162	\$251,130,282	\$312,965,444	\$7,707,997	\$19,276,968	\$97,805	\$914,489	\$28,057,259	\$82,350

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1967—(Continued)

	5 Deductions			6 NET VALUATION TAXABLE (Cols. 3 + 4(c) + 4(t) — 5(c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a) Exemption of Residence of District Superintendent of Religions Association (N. J. S. A. 54:4-3.35)	(b) Exemption of Fallout Shelters (N. J. S. A. 54:4-3.48)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personal Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) is Greater Than (a))	(a) County Equal. Table—Aver. Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R. S. 54:4-11)
TAXING DISTRICT									
1 Allamuchy Twp.				\$5,334,455	\$4.62	\$16.27	\$4.30	33.88	44.00
2 Alpha Bor.				9,395,325	3.22	3.91	3.18	104.92	99.00
3 Belvidere Twp.				13,646,500	4.13	5.00	4.01	87.62	88.00
4 Blairtown Twp.				15,798,826	.85	1.93	.83	85.97	89.00
5 Franklin Twp.				9,685,049	3.57	11.58	3.14	85.56	79.00
6 Frelighuysen Twp.				7,993,514	3.12	5.76	3.03	74.77	96.00
7 Greenwich Twp.				7,868,146	2.73	5.61	2.61	85.95	91.00
8 Hackettstown Twp.				37,847,825	3.65	4.71	3.56	86.30	89.00
9 Hardwick Twp.				4,042,694	2.83	11.35	2.75	52.63	48.06
10 Harmony Twp.				10,684,690	4.30	7.83	4.21	59.09	68.00
11 Hope Twp.				6,620,638	3.22	5.83	3.18	84.87	99.00
12 Independence Twp.				10,106,805	3.48	3.13	.....	80.37	93.00
13 Knowlton Twp.				10,457,668	2.85	6.20	2.79	81.50	80.00
14 Liberty Twp.				6,408,223	3.58	6.75	3.57	74.88	82.00
15 Lopatcong Twp.				19,629,337	2.84	2.45	.....	88.32	96.00
16 Mansfield Twp.				15,165,847	4.06	9.39	3.90	68.53	82.00
17 Oxford Twp.				5,057,505	4.58	4.40	.....	69.26	77.00
18 Pataquarry Twp.				2,144,825	1.03	.15	.....	67.99	59.00
19 Phillipsburg Twp.				64,822,875	3.74	3.74	.....	86.90	91.00
20 Polatcong Twp.				17,570,675	3.01	3.96	2.97	80.13	92.00
21 Washington Bor.				29,773,376	3.26	3.62	3.23	115.17	97.00
22 Washington Twp.				19,424,697	3.78	6.07	3.66	87.34	89.00
23 White Twp.				10,975,508	3.33	8.91	3.17	75.23	83.00
Totals				\$341,105,053	.....	.....	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1967—(Continued)

TAXING DISTRICT	9		10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock)			
	True Value of Class 11 Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 R. S. 54:3-19	I Total County Taxes Apportioned (Including Total Net Adjustments)		II—Adjustments Resulting from		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
						(a)—County Equalization Table Appeals (R. S. 54:2-37)	Deduct Over- payment		Add Under- payment
1 Allamuchy Twp.	\$1,369		\$8,083,244	\$13,469,068	\$88,156.76		\$7.02		
2 Alpha Bor.	4,003	\$129,659		9,569,669	62,631.71		300.30		
3 Belvidere Town	17,819		1,919,513	15,583,882	101,998.42		328.00		
4 Blainstown Twp.	10,216		2,554,083	18,303,125	120,158.99				
5 Franklin Twp.	166		1,931,978	11,620,193	76,655.65		438.36		
6 Fredlinghusen Twp.	44		2,614,630	10,608,188	69,431.94		41.05		
7 Greenwich Twp.	1,259		1,293,593	9,132,998	59,776.64		100.50		
8 Hacktistown Town	11,139		5,892,915	43,751,879	286,361.63		1,132.27		
9 Hardwick Twp.			3,646,642	7,689,336	50,327.69		78.26		
10 Harmony Twp.	5,174		7,331,262	18,021,126	117,950.64		4,130.05		
11 Hope Twp.			1,173,312	7,793,950	51,012.39		211.53		
12 Independence Twp.	919		2,410,926	12,518,650	81,936.16		600.24		
13 Knowlton Twp.	2,069		2,379,050	12,838,757	84,031.30		142.88		
14 Liberty Twp.	152		2,144,871	8,553,216	55,952.09		129.74		
15 Lopatcong Twp.	4,623		2,421,124	22,035,084	144,353.34		89.68		
16 Mansfield Twp.	1,132		6,850,050	22,017,029	141,104.25		133.36		
17 Oxford Twp.	397		2,154,070	7,211,972	47,203.28		144.83		
18 Pahaquarry Twp.			1,014,021	3,158,846	20,675.05				
19 Phillipsburg Town	774,516		9,207,443	74,801,834	489,007.17				
20 Polatcong Twp.	6,369		4,199,444	21,776,488	142,539.89		29.20		
21 Washington Bor.	64,167	3,388,770		26,448,773	173,110.59		30.82		
22 Washington Twp.	1,029		2,792,695	22,218,421	145,422.40		359.10		
23 White Twp.	5,830		3,573,582	14,555,190	95,265.58		334.83		
Totals	\$912,332	\$3,818,429	\$75,561,748	\$413,760,704	\$2,708,116.56		\$8,762.62		

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES												
TAXING DISTRICT	Section A—Continued			Section B	Section C—Local Taxes to Be Raised for			Section D—Tax Levy				
	III			County Library Taxes	I—District School Purposes			II	I	II	III	
	Net County Taxes Apportioned				As Required by District School Budget	(a)	(b)					(c)	Local Municipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy [Cols. AIII + B + CII, b, c + CII]	Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	Total on Which Tax Computed (Cols. I + II)
1 Allamuchy Twp.	\$88,149.74		\$2,654.98		\$140,818.00			\$13,273.53	\$244,896.25	\$3,880.00	\$248,776.25	
2 Alpha Bor.	62,334.41		.....		194,737.00			47,248.62	304,320.03	17,980.00	322,300.03
3 Belvidere Twp.	101,669.82		.....		340,674.75			104,938.37	547,302.94	17,132.00	564,434.94
4 Blairstown Twp.	120,188.99		3,619.69		.....			.....	123,808.68	11,210.00	135,018.68
5 Franklin Twp.	75,617.29		2,290.54		110,553.50	\$116,489.17		33,000.00	337,950.50	9,570.00	347,520.50	
6 Frelinghuysen Twp.	69,390.89		2,091.06		156,057.00			16,528.47	214,067.42	5,490.00	219,557.42	
7 Greenwich Twp.	59,076.14		1,800.27		144,776.00			.....	206,252.41	9,060.00	215,312.41
8 Hackettstown Twp.	285,229.36		.....		891,446.00			171,438.37	1,348,113.73	36,310.00	1,384,423.73
9 Hardwick Twp.	50,219.43		1,515.69		52,000.00			8,300.00	112,065.12	2,460.00	114,525.12	
10 Harmony Twp.	113,520.59		3,552.27		279,802.00			50,000.00	447,174.86	12,840.00	460,014.86	
11 Hope Twp.	50,800.86		1,536.32		138,445.00			15,875.00	206,657.18	6,710.00	213,367.18	
12 Independence Twp.	81,335.92		2,467.64		217,757.25			39,603.38	341,164.19	9,980.00	351,144.19	
13 Knowlton Twp.	83,888.42		2,530.74		181,083.00			21,000.00	288,502.16	10,522.00	299,024.16	
14 Liberty Twp.	55,852.35		1,685.98		152,736.00			13,100.00	223,374.33	6,180.00	229,554.33	
15 Lopatcong Twp.	144,203.66		4,347.43		313,218.00			69,247.58	531,076.67	24,720.00	555,796.67	
16 Mansfield Twp.	143,970.89		4,339.93		220,431.18	223,480.05		10,330.29	602,552.34	14,590.00	617,142.34	
17 Oxford Twp.	47,058.45		1,421.60		123,289.00			47,964.67	219,733.72	11,630.00	231,363.72	
18 Piquetty Twp.	26,675.05		622.66		.....			.....	21,297.71	720.00	22,017.71
19 Phillipsburg Twp.	489,607.17		.....		906,481.00			817,223.12	2,306,531.29	115,070.00	2,421,601.29
20 Pohatcong Twp.	142,500.69		4,292.51		327,652.65			27,531.40	502,627.25	27,930.00	529,557.25	
21 Washington Bor.	173,079.77		.....		232,400.00	319,199.44		214,301.32	938,980.53	34,040.00	973,020.53
22 Washington Twp.	145,063.30		4,379.62		259,744.00	268,625.34		34,284.02	712,096.28	23,020.00	735,116.28	
23 White Twp.	94,930.75		2,869.07		225,142.00			31,472.41	354,414.23	11,650.00	366,064.23	
Totals	\$2,699,353.94		\$48,018.00		\$5,609,243.33	\$927,794.00	\$93,220.00	\$1,786,730.55	\$11,161,359.82	\$422,764.00	\$11,587,123.82	

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1967—(Concluded)

WARREN COUNTY

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TAXING DISTRICT	13 Bank Stock • • • Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget			
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Licenses	(d) Total of Miscellaneous Revenues (Cols. a + b + c)
1 Allamuchy Twp. ....	.....	.....	\$672,350	\$7,000.00	\$16,875.00	\$20,000.00	\$43,875.00
2 Alpha Bor.	\$314.28	.....	1,105,900	21,000.00	71,787.00	15,000.00	107,787.00
3 Belvidere Town	3,635.60	.....	2,058,025	50,000.00	54,028.00	11,000.00	113,028.00
4 Blandtown Twp.	1,333.00	.....	1,288,150	.....	682,463.68	1,000.00	683,463.68
5 Franklin Twp. ....	.....	.....	730,800	26,433.00	58,102.00	23,000.00	107,535.00
6 Fredlinghusen Twp. ....	.....	.....	443,500	36,000.00	55,893.00	17,000.00	108,893.00
7 Greenwich Twp. ....	.....	.....	370,300	18,420.46	57,144.00	11,500.00	87,064.46
8 Hackensack Town	5,002.36	.....	10,552,575	100,000.00	108,086.11	71,000.00	279,086.11
9 Hardwick Twp. ....	.....	.....	375,850	26,449.00	46,551.00	6,000.00	79,000.00
10 Harmony Twp. ....	.....	.....	335,250	27,627.00	49,303.00	23,000.00	99,930.00
11 Hope Twp.	1,125.00	.....	554,500	11,409.00	30,346.00	10,000.00	51,755.00
12 Independence Twp.	96.64	.....	616,950	25,000.00	45,404.00	30,000.00	100,404.00
13 Knowlton Twp. ....	.....	.....	774,325	10,104.00	54,757.00	25,000.00	89,861.00
14 Liberty Twp. ....	.....	.....	48,825	23,500.00	34,593.00	27,500.00	85,593.00
15 Lopatcong Twp.	593.64	.....	2,363,500	50,000.00	72,484.00	20,000.00	142,484.00
16 Mansfield Twp. ....	.....	.....	1,518,000	55,000.00	79,629.00	35,000.00	169,629.00
17 Oxford Twp.	379.23	.....	406,750	.....	27,983.00	22,000.00	49,983.00
18 Rahquarry Twp. ....	.....	.....	10,900	17,642.00	20,253.00	500.00	38,395.00
19 Phillipsburg Town	8,073.42	.....	10,351,725	270,000.00	385,287.46	60,000.00	715,287.46
20 Pottatcong Twp.	204.16	.....	415,700	62,000.00	55,929.00	35,000.00	152,929.00
21 Washington Bor.	8,630.77	.....	3,469,600	110,000.00	127,517.00	50,000.00	287,517.00
22 Washington Twp. ....	.....	.....	1,548,425	70,000.00	76,353.00	40,000.00	186,353.00
23 White Twp. ....	.....	.....	1,189,800	12,000.00	62,039.00	30,000.00	104,039.00
Totals	\$29,389.50	.....	\$42,221,700	\$1,029,584.46	\$2,273,455.34	\$585,500.00	\$3,888,539.80

Total Amount of Miscellaneous Revenues (Including Surplus
Revenues Appropriated) for the support of the County
Budget

Rate per \$100 to be applied to Col. 11 for apportionment of
County Taxes

***Bank Stock Tax Due Municipality

Bank Stock Tax Due County

Total Bank Stock Tax

Total County Taxes Appropriated

Less: Bank Stock Taxes Due County

Net County Taxes Appropriated (12 A III)
Adjustments (Net Total 12 A III) +

Total County Taxes Apportioned

\$1,042,951.15

\$0.05451274

\$29,389.50

29,389.50

\$58,779.00

\$2,728,743.44

29,389.50

\$2,699,353.94

8,762.62

\$2,708,116.56

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1967

COUNTY	Taxable Value of Tangible Personal Property								
	1	2	3	4					(f)
	Taxable Value of Land	Taxable Value of Improvements Thereon	Total Taxable Land and Improvements (Col. 1 + Col. 2)	(a)	(b)	(c)	(d)	(e)	
				Business Inventories	Business Machinery, Equipment and Implements	Farm Inventories	Farm Machinery and Livestock	Total Taxable Value of Tangible Personal Property Used in Business (Other Than Tangible Household Property and Personal Effects)	
1 Atlantic	\$122,764,699	\$358,131,692	\$480,896,391	\$4,767,177	\$21,219,605	\$39,260	\$103,072	\$26,129,114	.....
2 Bergen	1,811,740,434	4,372,677,375	6,184,418,009	67,530,984	185,065,216	24,673	49,450	252,670,323	\$1,250,682
3 Burlington	247,031,475	875,824,649	1,122,906,124	16,413,380	62,340,345	300,602	836,341	79,800,668	62,450
4 Camden	161,479,159	716,536,773	878,015,932	16,222,187	47,896,055	16,839	53,117	64,188,218	51,600
5 Cape May	175,713,193	423,486,496	599,199,689	2,829,082	20,683,839	12,832	63,903	23,589,656	249,300
6 Cumberland	43,477,588	142,343,021	185,820,609	4,029,338	12,394,495	102,192	237,724	16,763,749	69,610
7 Essex	1,130,455,850	3,289,825,900	4,420,281,750	62,378,793	187,601,611	.....	12,200	249,992,604	1,900
8 Gloucester	38,465,109	177,112,297	215,577,406	2,982,182	8,071,410	40,327	140,015	11,233,934	600
9 Hudson	282,204,316	691,878,550	974,082,866	27,312,261	55,690,857	.....	.....	83,003,118	53,000
10 Hunterdon	111,193,353	333,554,512	444,752,865	3,966,542	23,980,463	156,354	1,221,680	29,325,039	413,020
11 Mercer	171,322,848	553,209,760	724,532,608	12,686,618	43,957,256	33,505	139,198	56,816,577	197,800
12 Middlesex	366,269,408	1,178,379,003	1,544,648,411	22,082,803	82,364,831	42,385	192,296	104,682,315	720,213
13 Monmouth	524,925,731	1,712,910,382	2,237,866,113	20,669,552	72,568,082	228,155	531,521	93,397,910	222,700
14 Morris	285,750,445	830,332,786	1,116,083,231	10,015,118	45,964,732	53,070	78,609	56,141,529	.....
15 Ocean	421,181,553	911,910,970	1,333,092,528	9,128,309	41,679,988	71,381	134,157	51,013,835	23,070
16 Passaic	698,856,870	1,751,250,705	2,450,107,575	44,268,861	130,206,265	5,859	21,401	174,502,386	3,900
17 Salem	13,500,937	62,325,541	75,826,528	2,877,598	9,434,469	60,189	309,148	12,681,404	.....
18 Somerset	149,696,450	455,326,529	605,022,979	8,104,582	22,434,061	30,474	224,201	30,793,318	23,500
19 Sussex	117,524,404	310,808,088	428,332,492	2,272,088	14,211,581	63,646	869,583	17,448,898	104,500
20 Union	470,329,730	1,351,039,380	1,821,369,110	35,151,462	96,115,517	5,150	7,670	131,879,799	.....
21 Warren	61,835,162	251,130,282	312,965,444	7,767,997	19,276,968	97,805	914,489	28,057,259	82,350
Totals	\$7,405,773,709	\$20,750,024,901	\$28,155,798,700	\$382,886,914	\$1,203,788,246	\$1,386,718	\$6,139,775	\$1,594,201,653	\$3,532,225

† Essex County—\$2,796,000.00 value of municipally owned property leased to non-exempt persons or corporations not included in Cols. 3 or 6 but is equalized and included in Cols. 10 and 11 of the Abstract of Ratables.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1967—(Continued)

COUNTY	5 Deductions			6 NET VALUATION TAXABLE, (Cols. 3 + 4(c) + 4(f) — 5(c))	7—Tax Rate(s) Applicable— Per \$100 Valuation (C. 141, L. 1964)			8 Ratios	
	(a) Exemption of Residence of District Superintendent of Religions Association (N. J. S. A. 54:3-35)	(b) Exemption of Fullout Shelters (N. J. S. A. 54:3-38)	(c) Total Deductions (Col. a + b)		(a) General Tax Rate (Applicable to All Taxable Property Where Greater Than (b))	(b) Adjusted Personality Tax Rate (Applicable to Tangible Personal Prop. Used in Busi- ness Where Greater Than (a))	(c) Adjusted Gen'l Tax Rate (Applicable to All Taxable Prop. Other Than Busi- ness Personal Prop. Where (b) Is Greater Than (a))	(a) County Equal- Table—Aver. Ratio of Assessed to True Value of Real Property (R. S. 54:3-17 to R. S. 54:3-19)	(b) Personal Property Common Level Applicable to Personal Property Used in Business (R. S. 54:3-11)
1 Atlantic				\$507,025,505					
2 Bergen				6,438,331,014					
3 Burlington		\$5,000	\$5,000	1,292,859,242					
4 Camden	\$33,650	500	34,150	942,221,600					
5 Cape May		1,000	1,000	623,037,645					
6 Cumberland				292,612,038					
7 Essex	10,000	1,960	11,960	4,068,059,154					
8 Gloucester	**1,614,600	2,500	1,617,100	226,811,900					
9 Hudson		34,200	34,200	1,057,101,784					
10 Hunterdon		1,000	1,000	474,489,351					
11 Mercer		6,500	6,500	781,510,485					
12 Middlesex		2,500	2,500	1,650,048,439					
13 Monmouth		2,000	2,000	2,331,484,723					
14 Morris		**8,975	8,975	1,172,215,795					
15 Ocean				1,384,129,433					
16 Passaic		1,300	1,300	2,624,612,561					
17 Salem				88,507,932					
18 Somerset				635,829,297					
19 Sussex	12,500		12,500	445,885,800					
20 Union				1,953,248,909					
21 Warren				341,105,053					
Totals	\$1,670,750	\$67,435	\$1,738,185	\$29,751,794,393					

**Includes totally disabled veterans exemptions: Col. 5 (a)—Essex County, \$251,600; Col. 5 (b)—Morris County, \$3,875.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1967—(Continued)

COUNTY	9	10§ Equalization		11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 — 10(a) + 10(b))	12—APPORTIONMENT OF TAXES Section A—County Taxes (Less Tax Due County on Bank Stock)					
					II—Adjustments Resulting from					
					I		(a)—County Equalization Table Appeals (R. S. 54:2-37)		(b)—Appeals and Corrected Errors (R. S. 54:4-49; R. S. 54:4-53)	
		(a) Amounts Deducted Under R. S. 54:3-17 to R. S. 54:3-19	(b) Amounts Added Under R. S. 54:3-17 to R. S. 54:3-19		Total County Taxes Apportioned Total Net Adjustments)	Deduct Over- payment	Add Under- payment	Deduct Over- payment	Add Under- payment	
1 Atlantic	\$329,323		\$521,730,638	\$1,029,085,466	\$7,803,325.40		\$2,357.45	\$78,352.57		\$24,594.18
2 Bergen	3,183,329	\$7,114,191	888,768,587	7,323,171,739	24,717,519.24			97,189.44		401.68
3 Burlington	132,024	186,421	102,681,266	1,305,486,111	6,005,790.26			14,677.29		
4 Camden	3,637,579		1,026,492,568	1,972,351,747	15,418,076.02			82,483.05		
5 Cape May	121,238	290,357	66,780,095	689,648,621	3,140,161.38			5,033.41		3,594.60
6 Cumberland	326,240		312,899,036	515,867,314	4,170,227.32			31,801.85		
7 Essex	24,828,779	16,879,532	1727,071,739	15,403,680,140	55,165,896.03	41,438.74	41,438.74	457,916.61	4,642.11	
8 Gloucester	153,020		595,403,026	822,367,986	3,559,359.27	6,428.33	6,428.33	7,770.17		
9 Hudson	135,174,178		1,638,072,644	2,830,351,006	32,199,451.34			1,485,352.35	6,000.00	
10 Hunterdon	114,430	2,492,425	76,514,284	548,026,243	2,178,425.51			3,151.17	121.19	
11 Mercer	4,336,975		837,874,241	1,623,751,701	12,441,401.12	28,402.77	28,402.77	77,193.83		
12 Middlesex	14,514,485		2,143,741,063	3,808,303,989	19,062,020.00			64,733.02	14,116.67	
13 Monmouth	791,238		251,021,999	2,613,237,960	14,567,177.83			39,335.08	6,148.81	
14 Morris	1,165,612		1,635,508,716	2,828,890,123	10,252,874.99			44,138.54	89.37	
15 Ocean	548,028	7,960,142	94,026,397	1,470,743,716	7,485,437.97			11,233.01		
16 Passaic	1,418,933	9,851,459	340,370,430	2,956,550,465	15,313,942.13	39,600.00	39,600.00	79,290.16	158.29	
17 Salem	60,308		254,965,809	3,43,524,109	2,299,333.03			5,733.91		
18 Somerset	946,994		834,473,523	1,475,249,814	5,579,773.72			11,609.56	190.52	
19 Sussex	51,056	409,520	124,177,577	569,705,003	3,436,088.72			11,661.56		
20 Union	12,067,471		2,596,600,337	4,561,916,717	16,095,793.97			46,017.26	742.38	
21 Warren	912,332	3,818,429	75,561,748	413,760,704	2,708,116.56			8,762.62		
Totals	\$204,813,642	\$49,002,476	\$15,198,725,725	\$45,106,331,284	\$263,633,195.83	\$118,287.29	\$118,287.29	\$2,063,861.19	\$60,799.80	

§ Includes equalization of Tangible Personal Property Used in Business.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1967—(Continued)

12—APPORTIONMENT OF TAXES										
Section A— Continued		Section B		Section C—Local Taxes to Be Raised for			Section D—Tax Levy			
III				I—District School Purposes			II		I	
Net County Taxes Apportioned		County Library Taxes		(a) As Required by District School Budget	(b) Regional Consolidated Joint School Budgets	(c) As Required by Local Municipal Budget	Local Munic- ipal Purposes (Less Tax Due Municipality on Bank Stock Tax)	Total Tax Levy [Cols. AII + B + CII, b, c + CII]	II Add: Deductions Allowed Veterans and Senior Citizens (C.173, L.1963)	III Total on Which Tax Rate Is Computed (Cols. I + II)
1 Atlantic	\$7,724,973.83		\$58,175.00	\$10,898,549.29	\$2,062,533.05	\$270,845.01	\$15,758,259.23	\$36,773,336.01	\$1,062,335.00	\$37,835,671.01
2 Bergen	24,644,923.98			99,963,329.72	13,559,646.73	1,011,026.25	47,539,071.19	186,717,997.89	4,034,870.00	191,652,867.89
3 Burlington	5,994,514.65		300,000.00	20,597,007.90	3,349,756.58	349,843.50	5,593,854.28	36,155,576.91	1,452,960.00	37,608,536.91
4 Camden	15,335,141.97		100,000.00	29,218,386.03	3,424,064.55	16,232.50	16,082,497.21	64,806,322.29	2,423,807.34	67,230,129.63
5 Cape May	3,138,722.57		55,244.02	3,882,065.69	739,033.00	293,116.00	6,818,293.57	14,926,480.45	489,820.00	15,416,300.45
6 Cumberland	4,138,425.47			7,779,424.73	10,419,212.98	458,200.90	3,591,157.65	15,907,208.75	587,225.00	16,554,433.75
7 Essex	51,712,021.53			88,183,930.73	12,454,556.88	4,116,804.30	104,608,987.51	262,011,537.05	3,090,005.00	265,131,562.05
8 Gloucester	3,551,589.10			12,454,556.88	2,423,783.12	32,091.50	3,259,136.34	21,721,156.94	954,305.00	22,675,461.94
9 Hudson	30,720,101.99		82,710.00	39,548,308.39	3,471,141.93	2,473,241.13	46,688,319.29	119,429,970.77	1,039,670.00	121,069,640.77
10 Hunterdon	2,175,392.53			5,257,034.25	3,471,141.93	470,112.00	1,872,503.87	13,328,894.59	387,310.00	13,716,204.59
11 Mercer	12,364,207.19		159,000.00	23,577,885.02	5,628,630.18	305,323.00	15,739,139.08	57,774,184.47	1,580,270.00	59,354,454.47
12 Middlesex	19,011,403.05			60,863,063.68	11,584,414.65	1,191,634.75	20,808,011.23	101,906,972.71	3,013,800.00	104,920,772.71
13 Monmouth	14,383,991.58		282,581.53	36,391,030.14	5,926,169.89	.....	17,871,152.07	80,863,169.97	2,222,872.00	83,086,041.97
14 Morris	10,238,825.82		424,816.28	47,608,879.32	7,936,620.78	.....	16,808,956.41	80,007,597.72	1,769,830.00	82,177,427.72
15 Ocean	7,474,204.93		202,521.95	13,942,757.87	3,382,650.75	.....	7,658,108.37	37,208,713.90	1,259,510.00	38,468,223.90
16 Passaic	15,234,840.26			39,179,324.26	3,382,650.75	1,707,870.25	26,852,790.65	86,387,482.17	2,038,881.00	88,426,363.17
17 Salem	2,293,599.12			4,733,225.55	1,397,565.87	14,528.00	1,111,221.53	9,520,140.07	308,900.00	9,829,040.07
18 Somerset	5,598,354.68		350,113.29	20,339,037.50	7,057,631.76	.....	6,448,609.14	39,763,746.37	985,910.00	40,749,656.37
19 Sussex	3,421,427.16		172,045.00	7,900,175.63	2,074,711.19	26,092.50	2,792,707.99	16,390,159.47	392,170.00	16,782,329.47
20 Union	16,050,516.09			55,885,847.83	9,229,526.00	1,993,397.78	31,446,984.23	117,606,274.93	2,772,480.00	120,378,754.93
21 Warren	2,699,333.94		48,018.00	5,609,243.33	927,794.00	83,220.00	1,786,730.55	11,164,359.82	422,764.00	11,587,123.82
Totals			\$2,235,225.07	\$633,533,603.75	\$94,558,832.03	\$14,826,505.97	\$404,736,091.39	\$1,410,921,293.25	\$33,729,794.34	\$1,444,651,087.59

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1967—(Concluded)

COUNTY	13 Bank Stock *** Tax Due Municipality	14 Number of Polls Assessed	15 Total Amount of Exempt Property	16 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget				17 Total Ratables Determined Pursuant to R. S. 54:1-35 After Equalization Under R. S. 54:1-33 and R. S. 54:1-34
				(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (Col. a+b+c)	
1 Atlantic	\$71,746.84		\$88,883,226	\$3,063,734.86	\$8,098,089.79	\$2,042,000.00	\$13,203,824.65	\$1,000,392,467
2 Bergen	355,933.95		906,906,116	12,440,322.00	19,999,295.23	3,437,300.00	35,877,117.23	73,16,951,914
3 Burlington	76,334.77		217,564,121	2,968,354.42	7,279,275.01	1,739,898.11	11,987,527.54	1,303,162,403
4 Camden	164,384.66		121,941,910	4,269,390.52	10,965,564.13	2,675,301.98	17,910,256.63	1,899,906,968
5 Cape May	27,180.62		53,635,58	1,848,914.65	3,423,486.33	951,400.55	6,253,801.53	687,697,372
6 Cumberland	45,718.12		42,228,422	798,037.47	2,835,614.09	970,000.00	4,623,631.56	489,046,611
7 Essex	687,259.22		1,017,041,531	12,280,377.16	36,741,726.25	7,533,153.86	56,555,257.27	5,323,624,392
8 Gloucester	48,410.90		31,945,130	1,712,122.26	3,325,265.71	1,092,307.03	6,099,695.00	793,445,731
9 Hudson	222,106.56		371,610,506	9,251,939.58	37,768,041.62	5,312,000.00	52,332,011.20	2,528,622,887
10 Hunterdon	28,497.36		70,690,065	1,621,487.00	1,719,480.00	825,998.97	4,166,955.97	544,974,426
11 Mercer	150,778.80		393,250,005	3,939,350.00	11,988,463.29	2,571,000.00	18,548,813.29	1,553,357,749
12 Middlesex	138,012.34		329,325,776	6,583,719.20	21,336,365.89	2,692,693.52	30,612,781.61	3,541,770,242
13 Monmouth	151,945.86		318,782,336	7,184,578.51	11,697,757.24	3,715,061.00	22,597,396.75	2,610,054,136
14 Morris	105,393.85		223,302,330	6,624,727.29	8,045,819.20	2,465,462.30	17,139,008.79	2,745,489,761
15 Ocean	75,795.07		180,961,880	3,996,299.25	5,645,170.90	2,234,278.00	11,875,748.15	1,467,713,343
16 Passaic	241,045.48		401,769,325	5,437,572.51	10,184,623.34	2,695,200.00	18,317,395.85	2,926,507,204
17 Salem	25,941.98		40,936,09	815,988.61	2,086,127.00	540,423.00	3,442,523.61	326,532,927
18 Somerset	62,113.42		94,188,285	3,391,480.13	4,527,276.84	1,082,200.00	9,000,956.97	1,426,154,517
19 Sussex	22,901.33		44,122,891	1,519,719.77	1,510,155.91	1,066,481.87	4,096,337.55	580,778,240
20 Union	222,248.91		303,585,620	9,624,673.82	15,352,410.61	2,084,210.00	27,091,294.43	4,372,652,931
21 Warren	29,389.50		42,221,700	1,029,584.46	2,273,455.34	585,500.00	3,888,539.80	408,274,972
Totals	\$2,953,139.44		\$5,246,902,978	\$100,452,583.47	\$226,853,493.72	\$48,311,868.19	\$375,617,945.38	\$43,877,011,393

TABLE OF EQUALIZED VALUATIONS

YEAR 1967

Promulgated by the Director, Division of Taxation, as of October 1, 1967, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N. J. S. A. 54:1-35.1, et seq.).

NOTE: The taxing districts marked †† have filed appeals with the State Division of Tax Appeals. This Division is required by statute to complete any revisions by January 10, 1968.

A Table of Equalized Valuations reflecting all such revisions will be published subsequently, and will be available upon request at the Local Property Tax Bureau, 314 East State Street, Trenton, New Jersey 08625.

Atlantic County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	\$13,010,975	47.20%	\$27,565,825	\$12,326	\$325,743	\$27,903,694
Atlantic City	158,649,515	53.74	295,216,312	147,029	12,730,900	308,094,741
Bridgetown City	22,960,030	46.38	49,504,161	.....	279,403	49,783,564
Buena Vista Twp.	7,239,050	49.95	14,492,593	826	250,919	14,744,338
Corbin City	10,562,525	57.25	18,449,825	1,538	422,700	18,874,063
Deer Harbor City	505,730	52.87	956,554	154	22,140	978,845
Deer Harbor Twp.	7,150,769	47.68	14,997,292	2,000	619,378	15,618,670
Easton Harbor City	13,465,160	32.39	47,561,470	33	1,391,135	48,952,635
Easton Minor City	1,473,788	27.31	5,357,470	60	66,845	5,424,175
Easton Twp.	2,390,167	48.27	5,365,998	675	360,506	5,727,179
Galloway Twp.	16,978,027	45.84	37,037,581	39,497	1,365,562	38,442,640
Hamilton Twp.	23,308,375	50.25	46,384,826	190	1,451,450	47,836,466
Hammondtown	27,115,360	52.37	51,776,513	80,634	1,992,387	53,849,534
Lawrence City	15,972,371	45.67	34,973,442	38	215,640	35,189,120
Longport Boro.	8,776,180	41.71	21,040,949	.....	67,562	21,108,511
Margate City	45,715,250	47.29	96,670,015	.....	553,150	97,223,165
Middletown Twp.	17,811,905	43.63	17,904,893	1,308	186,693	18,092,894
Northfield City	17,687,850	42.70	41,423,536	144	556,150	41,980,130
Pleasantville City	24,257,497	56.33	43,063,069	42,698	1,679,550	44,785,617
Port Republic City	1,687,050	47.53	2,287,082	.....	75,721	2,362,803
Somers Point City	18,019,470	51.22	35,180,535	173	676,485	35,857,193
Ventnor City	32,828,825	49.79	65,834,575	.....	766,880	66,701,455
Weymouth Twp.	1,790,655	56.27	3,182,255	.....	71,645	3,253,900
Totals	\$480,896,391		\$976,326,371	\$329,323	\$26,129,114	\$1,002,785,305

* Exclusive of Class II Railroad Property.

Bergen County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Bor.	\$42,922,850	84.16%	\$51,001,485	\$12,378	\$450,606	\$51,464,469
Alpine Bor.	24,831,250	92.29	26,905,678	.....	116,198	27,021,876
Bergenfield Bor.	166,264,400	86.67	191,836,160	3,004	3,360,235	195,196,399
Bogota Bor.	47,185,900	79.43	59,405,040	8,724	1,078,618	61,092,982
Carlstadt Bor.	79,678,200	93.08	85,601,848	40,133	83,141,941	83,783,922
Cliffside Park Bor.	88,904,000	81.88	108,578,107	.....	2,859,701	111,438,108
Closter Bor.	61,503,350	83.61	73,559,837	6,510	2,346,842	75,912,489
Cresskill Bor.	56,490,700	87.42	64,019,881	13	1,069,347	65,689,241
Danmest Bor.	42,712,200	92.05	46,406,268	.....	226,297	46,632,565
Dumont Bor.	98,579,195	79.08	124,657,556	4,897	1,986,012	126,648,465
††East Paterson Bor.	136,155,300	86.98	156,536,330	1,255	4,991,300	161,528,885
††East Rutherford Bor.	62,546,400	89.96	69,526,901	26,863	8,647,212	78,200,976
††Edgewater Bor.	51,763,052	80.18	64,558,558	592,529	9,434,566	74,585,653
Emerson Bor.	54,417,800	91.53	59,453,513	.....	715,476	60,168,989
Englewood City	222,725,900	86.45	257,635,512	36,828	15,020,662	272,693,002
Englewood Cliffs Bor.	80,707,900	63.68	126,739,793	.....	3,162,019	129,901,812
Fair Lawn Bor.	254,435,480	83.32	305,431,445	82,215	13,349,513	318,863,173
Fairview Bor.	54,233,600	75.44	71,929,480	4,568	2,703,043	74,637,091
Fort Lee Bor.	226,539,482	78.69	287,888,527	.....	3,788,619	291,677,146
††Franklin Lakes Bor.	70,701,800	88.69	79,717,894	.....	1,002,697	80,720,591
Garfield City	133,666,825	83.70	159,697,521	3,363	8,519,389	168,220,773
Glen Rock Bor.	59,435,500	85.23	107,455,845	8,545	1,402,702	108,867,092
Hackensack City	239,156,100	85.02	279,322,705	117,390	20,500,505	299,940,600
Harrington Park Bor.	32,527,075	81.24	40,038,251	1,503	174,296	40,214,050
Hasbrouck Heights Bor.	85,698,140	84.26	101,599,976	1,381	1,438,086	103,040,043
Haworth Bor.	23,770,650	63.82	37,246,396	3,320	89,510	37,339,226
Hillside Bor.	68,390,991	81.99	83,413,820	5,324	1,604,671	85,023,815
Holokus Bor.	47,235,653	91.42	51,668,839	10,530	619,718	52,299,087
Leonia Bor.	66,622,600	97.66	68,218,923	5,665	672,794	68,897,382
Little Ferry Bor.	46,897,820	73.90	63,461,191	.....	1,650,120	65,111,311
Lodi Bor.	118,622,550	81.64	145,299,547	8,615	7,660,444	152,968,606
Lyndhurst Twp.	114,928,000	73.90	153,518,268	86,817	5,983,237	161,596,342
Mahwah Twp.	94,412,577	60.43	156,234,014	312,698	5,782,289	162,329,611
Maywood Bor.	71,691,924	83.42	85,940,934	1,112	1,635,968	87,598,010
Midland Park Bor.	48,839,388	87.90	55,562,444	1,694	2,006,786	57,570,923
Montvale Bor.	57,233,372	89.27	64,112,660	394	955,005	65,068,059
Moonachie Bor.	33,121,600	83.47	39,680,843	12,093	4,057,517	43,750,453
New Milford Bor.	101,478,870	86.44	117,398,045	.....	759,187	118,157,232
North Arlington Bor.	90,801,275	76.47	118,741,042	1,671	2,252,035	120,994,748
Northvale Bor.	33,173,900	76.58	43,319,274	2,375	1,368,759	44,690,408

Norwood Bor.	27,063,057	76.72	36,054,558	1,409	769,748	36,825,775
†Oakland Bor.	80,018,800	84.01	94,573,691	.....	1,421,131	95,994,822
Old Tappan Bor.	26,285,850	84.95	30,912,731	.....	437,869	31,180,540
Oradell Bor.	80,446,210	85.54	94,043,137	1,043	837,749	94,884,829
Palisades Park Bor.	71,822,056	74.32	95,864,397	1,087	2,538,448	98,401,532
Paranuis Bor.	295,059,030	84.16	350,592,930	.....	15,810,296	366,403,250
Park Ridge Bor.	47,223,430	81.93	57,638,753	540	1,288,090	58,927,383
Ramsey Bor.	91,719,600	88.94	103,125,253	7,868	2,675,390	105,808,511
Ridgefield Bor.	95,475,400	74.83	127,589,737	1,498,239	6,040,534	135,728,550
Ridgefield Park Twp. .	67,898,700	85.18	79,712,022	20,968	2,526,969	82,259,959
Ridgewood Village.	228,301,200	88.26	258,663,933	33,876	5,258,492	263,961,301
River Edge Bor.	80,400,480	80.23	100,212,489	3,692	2,387,019	102,603,230
River Vale Twp.	60,691,700	89.01	68,185,260	.....	477,524	68,662,784
Rochelle Park Twp.	44,276,200	79.79	55,490,914	2,450	1,336,378	56,829,742
Rockleigh Bor.	7,407,600	96.63	7,665,912	.....	876,304	8,512,246
Rutherford Bor.	115,041,900	81.34	141,433,366	14,241	3,571,517	145,019,124
Saddle Brook Twp.	118,590,500	98.46	120,445,359	51,206	3,355,909	123,852,474
Saddle River Bor.	40,552,600	84.82	47,810,186	.....	355,037	48,165,223
South Hackensack Twp.	37,889,600	97.42	38,893,040	1,990	6,571,118	45,466,148
Tenacook Twp.	281,261,320	82.97	338,925,298	15,889	5,502,862	344,444,049
Tenally Bor.	157,479,450	90.16	174,666,648	.....	2,194,244	176,860,892
Teterboro Bor.	41,946,932	79.53	52,743,533	53,746	17,813,992	70,611,271
Upper Saddle River Bor.	71,468,700	99.89	71,547,402	.....	770,439	72,317,841
Walidwick Bor.	56,034,700	78.38	71,491,069	40,424	951,001	72,482,494
Wallington Bor.	49,478,565	81.57	60,657,797	566	1,924,908	62,583,271
Washington Twp.	69,112,500	92.84	74,442,559	.....	431,764	74,874,353
Westwood Bor.	73,830,733	90.85	81,266,676	11,544	2,538,996	83,817,216
Woodcliff Lake Bor.	46,261,780	97.85	47,284,394	5,800	335,721	47,645,915
Wood-Ridge Bor.	77,531,425	76.66	101,162,829	11,084	6,706,553	107,880,463
Wyckoff Twp.	122,225,350	83.81	145,836,237	.....	1,688,932	147,425,169
Totals	\$6,184,418,009		\$7,414,651,641	\$3,183,329	\$253,921,005	\$7,472,055,975

• Exclusive of Class II Railroad Property.

Burlington County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Twp.	\$5,868,945	94.35%	\$6,220,397	.....	\$303,818	\$6,524,215
Beverly City	9,828,735	98.02	10,027,275	\$1,500	572,022	10,600,797
Bordentown City	16,156,125	94.30	17,132,688	4,015	1,279,072	18,415,775
Bordentown Twp.	37,800,865	94.55	39,979,762	1,992	2,826,280	42,808,034
Burlington City	51,753,850	98.08	51,747,400	47,986	6,584,750	58,380,146
††Burlington Twp.	45,832,000	64.78	70,750,292	7,111	6,310,975	77,068,318
Chestfield Twp.	12,126,290	88.23	13,743,933	.....	302,376	14,046,329
Cinnaminson Twp.	91,312,600	97.48	93,673,225	.....	5,814,756	99,487,981
††Delanco Twp.	16,914,200	86.73	19,502,133	7,236	4,294,154	23,743,523
Delran Twp.	40,836,400	104.49	39,081,635	.....	4,054,500	43,166,135
Eastampton Twp.	7,449,1250	80.98	9,256,456	.....	208,335	9,525,709
Engewater Park Twp.	27,613,000	97.42	28,344,252	4,074	1,371,894	29,720,250
††Evesham Twp.	48,062,450	93.88	51,195,622	.....	1,059,572	52,255,194
††Folsboro Bor.	2,733,150	99.93	2,735,065	.....	1,067,831	4,402,830
††Florence Twp.	39,031,345	77.88	50,117,259	7,344	7,570,374	57,686,007
††Hainesport Twp.	12,741,500	96.02	13,269,631	453	710,950	13,981,034
Lumberton Twp.	16,676,250	104.80	15,912,452	.....	1,787,975	17,701,380
Mansfield Twp.	12,904,400	73.03	17,669,999	953	391,500	18,064,440
Maple Shade Twp.	51,876,064	92.02	56,374,771	2,656	1,978,538	58,355,965
Medford Twp.	44,203,050	90.19	49,011,032	.....	1,646,295	50,657,422
Medford Lakes Bor.	24,935,722	96.37	24,941,033	.....	148,130	25,089,213
Moorestown Twp.	112,312,515	98.88	113,737,232	3,636	8,518,860	122,204,728
Mount Holly Twp.	44,117,450	99.08	44,592,606	20,015	3,658,130	48,200,755
Mount Laurel Twp.	43,286,897	81.12	53,373,897	.....	988,130	54,312,300
New Hanover Twp.	1,180,915	76.47	1,544,304	.....	1,116,806	3,261,170
North Hanover Twp.	9,393,825	76.11	12,342,432	120	403,883	12,746,435
Palmyra Bor.	25,876,500	94.88	27,272,871	120	963,690	28,236,681
Pemberton Bor.	4,317,500	100.74	4,285,785	.....	370,850	4,656,735
Pemberton Twp.	37,328,743	85.27	43,771,248	9,622	1,627,032	45,307,902
Riverside Twp.	34,449,090	91.75	34,276,937	8,375	3,491,590	37,767,902
Riverton Bor.	13,503,900	90.23	14,966,037	.....	251,143	15,217,230
Shamong Twp.	4,516,710	64.79	6,971,307	.....	95,164	7,066,471
Sharonburg Twp.	16,525,750	74.16	22,283,913	96	676,150	22,960,159
Springfield Twp.	13,161,225	66.30	19,851,018	36	595,050	20,446,104
Tabernacle Twp.	7,938,000	99.22	7,456,158	.....	214,165	7,670,323
Washington Twp.	4,901,282	78.01	6,282,889	.....	574,937	6,857,826
Westampton Twp.	11,917,300	86.47	13,782,005	.....	345,029	14,127,634
Willingboro Twp.	116,882,186	95.20	122,775,405	.....	2,977,939	125,753,344
††Woodland Twp.	5,456,425	76.46	7,136,313	260	166,820	7,303,393
Wrightstown Bor.	4,376,300	102.14	4,284,609	203	1,457,887	5,742,699
Totals	\$1,122,906,124		\$1,241,653,448	\$132,024	\$79,953,118	\$1,321,738,590

* Exclusive of Class II Railroad Property.

Camden County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Bor.	\$24,982,275	46.93%	\$53,233,060	\$3,100	\$892,700	\$54,128,860
++Audubon Park Bor.	722,729	46.85	1,512,615	.....	9,176	1,551,821
Barrington Bor.	19,016,350	36.02	52,793,865	.....	1,401,009	54,194,873
Bellmar Bor.	22,621,775	40.66	55,636,436	3,299	515,725	56,153,460
Berlin Bor.	9,360,930	40.27	22,464,513	5,479	626,703	23,090,725
++Berlin Twp.	6,138,290	41.68	15,238,903	.....	82,224	15,321,127
Brooklawn Bor.	4,782,000	51.34	9,314,375	640	283,915	9,598,930
Camden City	146,018,240	52.10	280,265,336	3,483,681	27,349,215	311,100,232
++Cherry Hill Twp.	172,436,100	44.84	384,536,351	62	8,516,050	393,053,063
++Chesilhurst Bor.	1,132,830	34.04	3,327,938	.....	14,285	3,342,223
++Clementon Bor.	8,211,850	40.34	16,704,195	923	307,953	17,013,071
++Collingswood Bor.	35,933,625	46.40	77,421,006	.....	1,252,400	78,674,006
Gibbstown Bor.	5,230,975	51.12	10,252,299	.....	532,912	10,785,211
Gloucester City	25,029,065	50.57	49,493,900	23,722	4,392,006	53,909,625
++Gloucester Twp.	39,907,025	45.80	87,133,212	2,133	1,040,456	88,175,831
++Haddon Twp.	40,407,975	46.93	86,102,653	3,743	849,050	86,955,446
Haddonfield Bor.	38,460,150	40.72	94,450,270	4,368	1,041,100	96,095,738
Haddon Heights Bor.	19,172,850	41.26	46,468,371	6,580	357,326	46,822,277
Hill-Nella Bor.	1,443,550	50.36	2,866,461	30	18,040	2,885,131
Laurel Springs Bor.	4,446,555	46.56	9,550,161	55	461,488	10,011,704
++Lawnside Bor.	3,798,995	38.37	9,718,517	.....	96,874	9,815,391
Lindenwald Bor.	12,068,551	43.64	27,631,577	1,516	184,553	27,817,946
++Magnolia Bor.	8,269,375	38.58	21,434,357	.....	193,725	21,629,082
Marltonville Bor.	9,022,850	44.08	20,468,260	.....	985,240	21,458,048
Mount Ephraim Bor.	10,854,100	48.22	22,675,570	.....	298,550	22,974,420
Onklun Bor.	9,666,875	45.78	21,115,935	6,347	237,825	21,390,107
++Pennsauken Twp.	103,835,200	43.96	236,203,822	77,951	7,773,100	244,054,873
Pine Hill Bor.	6,749,225	48.45	13,930,289	45	96,075	14,026,409
Pine Valley Bor.	396,785	30.55	1,298,805	.....	8,280	1,307,085
++Rimmelle Bor.	17,873,820	46.95	38,069,904	.....	435,720	38,505,624
Somerdale Bor.	9,764,542	45.28	21,564,801	.....	210,877	21,775,678
Stratford Bor.	19,561,005	48.60	40,248,981	660	500,460	40,750,101
Tavistock Bor.	355,000	47.07	754,106	.....	58,635	812,831
++Voorhees Twp.	12,072,925	47.08	25,318,844	.....	367,175	25,686,019
Waterford Twp.	7,422,250	41.61	17,837,659	360	210,313	18,048,332
++Windsor Twp.	16,873,375	37.46	45,043,713	7,337	1,957,031	47,008,081
++Woodlynne Bor.	3,956,775	37.02	10,688,209	.....	60,152	10,748,501
Total	\$878,015,932		\$1,932,801,349	\$3,637,579	\$64,239,818	\$2,000,678,746

* Exclusive of Class II Railroad Property.

Cape May County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)						
	1	2	3	4	5	6
TAXING DISTRICT	Aggregate Assessed Valuation of Real Property*	Average Ratio of Assessed to True Value of Real Property	Aggregate True Value of Real Property*	Assessed Valuation of Class II Railroad Property	Assessed Valuation of All Personal Property	Equalized Valuation
Avalon Bor.	\$36,768,350	88.61%	\$41,494,583	.....	\$543,700	\$42,038,283
Cape May City	27,791,320	92.06	30,188,270	\$20,721	1,469,490	3,678,490
Cape May Point Bor. ..	2,988,150	79.45	3,761,045	.....	11,966	3,773,011
Dennis Twp.	7,771,999	78.19	9,863,153	.....	337,577	10,200,897
Lower Twp.	56,179,750	85.63	65,007,556	211	3,442,350	69,090,117
Middle Twp.	38,195,895	93.13	41,013,524	28,110	2,192,917	43,234,551
North Wildwood City ..	48,382,825	80.87	59,827,903	.....	1,924,230	61,752,133
Ocean City	166,878,410	85.72	194,678,500	20,454	3,790,621	198,489,575
Sea Isle City	25,437,700	98.40	25,851,321	.....	641,686	26,493,007
Stone Harbor Bor.	35,822,500	77.47	46,240,480	.....	516,990	46,757,470
Upper Twp.	18,101,550	81.33	22,330,690	3,552	812,618	23,146,860
West Cape May Bor. ...	3,814,945	95.92	3,977,215	5,274	106,888	4,089,377
West Wildwood Bor. ...	3,035,920	92.37	3,298,695	.....	89,380	3,325,075
Wildwood City	72,642,115	88.63	81,961,091	42,656	5,580,707	87,584,514
Wildwood Crest Bor. ...	51,505,800	85.12	60,509,633	.....	1,820,113	62,329,746
Woodbine Bor.	3,882,450	100.82	3,850,573	.....	608,603	4,459,629
Totals	\$599,199,689		\$694,442,541	\$121,238	\$23,838,956	\$718,402,735

* Exclusive of Class II Railroad Property.

Cumberland County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalizer Valuation.
Bridgeton City	\$26,682,210	35.80%	\$74,391,648	\$98,532	\$4,001,650	\$78,491,830
Commercial Twp.	2,711,815	28.07	9,660,901	130	299,892	9,960,923
Deerfield Twp.	3,728,900	45.73	8,154,166	.....	190,800	8,344,966
Dixie Twp.	2,434,520	35.80	6,800,353	.....	299,150	7,099,961
††Fairfield Twp.	4,183,525	28.04	14,955,510	1,312	143,456	15,100,278
Greenwich Twp.	1,533,035	37.61	4,129,314	.....	65,839	4,195,153
Hopewell Twp.	6,704,370	37.58	17,840,261	.....	201,663	18,042,220
††Lawrence Twp.	3,103,535	35.73	8,686,076	296	186,194	8,875,434
Maurice River Twp. ...	4,860,889	44.72	10,869,609	9,041	625,313	11,503,993
Millville City	81,793,450	36.65	86,748,840	99,281	3,723,908	90,572,029
Shiloh Boro.	784,240	37.55	2,088,522	.....	30,249	2,118,771
††Stow Creek Twp.	1,634,700	32.23	5,134,037	.....	96,696	5,230,733
Upper Deerfield Twp. ...	10,775,240	38.20	28,207,435	.....	745,149	28,956,182
Viueland City	84,890,180	40.35	210,384,585	110,410	6,223,400	216,718,395
Totals	\$185,820,609		\$488,051,239	\$826,240	\$10,833,389	\$505,210,568

* Exclusive of Class II Railroad Property.

Essex County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bellefleur Town	\$166,732,000	77.51%	\$215,110,308	\$92,704	\$12,617,800	\$227,820,812
Bloomfield Town	271,826,200	82.40	329,886,165	303,533	13,947,300	344,136,998
Caldwell Bor.	48,762,200	85.44	57,071,863	1,700	2,050,700	59,124,263
Cedar Grove Twp.	85,155,800	91.94	92,620,513	3,243	3,007,600	95,631,356
††East Orange City	296,584,700	82.43	359,801,893	432,754	11,952,436	372,187,073
Essex Falls Bor.	27,390,000	82.33	33,268,553	9,879	124,378	33,402,810
††Fairfield Bor.	77,116,400	93.84	82,178,602	...	5,853,500	88,032,102
Glen Ridge Bor.	55,397,000	87.20	63,598,670	30,107	690,000	64,219,467
Irvington Town	247,794,900	80.72	306,940,798	325,259	12,350,700	319,656,157
Livingston Twp.	249,570,450	100.54	248,250,008	...	4,561,800	252,791,568
Maplewood Twp.	163,870,300	82.57	198,462,274	43,754	3,479,100	201,985,128
Millburn Twp.	267,847,800	83.76	319,780,086	89,076	5,516,300	325,385,462
Montclair Town	278,241,800	90.39	307,823,653	481,283	7,714,400	316,019,336
Newark City	1,251,044,700	84.39	1,482,456,097	22,425,506	133,378,700	1,638,260,303
North Caldwell Bor. ...	42,189,800	96.20	43,856,341	...	401,300	44,257,641
Nutley Town	165,466,300	73.30	225,738,472	17,589	8,082,400	233,838,401
Orange City	126,179,600	90.38	139,610,091	254,475	7,368,100	147,232,666
Roseland Bor.	32,801,000	88.37	37,280,961	26,943	2,210,600	39,468,504
South Orange Village ..	131,936,800	89.01	148,226,941	288,664	3,298,200	151,813,805
Verona Bor.	97,226,700	86.71	112,705,224	2,220	1,841,300	114,548,744
West Caldwell Bor.	81,904,300	85.96	95,281,875	...	1,997,300	97,279,175
West Orange Town	257,459,500	89.50	287,641,899	...	7,580,000	295,221,899
Totals	\$4,423,077,750		\$5,187,491,287	\$24,828,779	\$249,994,504	\$5,462,314,570

* Exclusive of Class II Railroad Property.

Gloucester County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clafton Bor.	\$4,484,975	27.59%	\$16,254,712	\$6,155	\$162,000	\$16,422,867
Deptford Twp.	21,250,950	25.37	83,709,566	165	541,475	84,311,206
East Greenwich Twp.	4,230,250	28.72	14,729,283	320	90,606	14,820,209
Elk Twp.	2,508,025	25.71	9,755,056	119	67,818	9,822,093
Franklin Twp.	8,843,900	27.13	32,598,281	638	400,075	32,998,944
Glassboro Bor.	13,005,275	26.02	48,855,278	33,472	1,306,850	50,135,000
Greenwich Twp.	32,184,136	32.31	98,997,650	30,018	1,910,293	100,937,951
Harrison Twp.	3,923,100	21.37	13,550,304	.....	128,160	13,678,464
Logan Twp.	3,298,290	20.50	16,089,220	59	291,728	16,381,007
Mantua Twp.	8,701,223	27.42	31,733,133	509	334,475	32,068,117
Monroe Twp.	12,147,450	26.06	45,564,329	7,118	702,550	46,273,937
National Park Bor.	2,780,330	30.87	9,008,520	.....	42,875	9,051,395
Newfield Bor.	1,944,400	35.45	5,484,908	468	146,000	5,631,376
Panthersboro Bor.	8,138,150	30.41	26,761,427	1,008	760,085	27,522,520
Pitman Bor.	11,024,655	26.79	41,152,128	362	500,307	41,652,797
South Harrison Twp.	1,255,450	25.83	4,860,434	12	30,576	4,891,022
Swedesboro Bor.	2,726,000	40.48	6,734,180	7,047	513,146	7,251,383
Washington Twp.	15,444,235	25.61	60,305,486	.....	336,739	60,662,235
Wenonah Bor.	3,097,500	27.30	11,346,154	2,734	83,960	11,384,848
West Deptford Twp.	28,091,160	33.74	83,257,736	.....	894,642	84,152,378
Westville Bor.	5,333,700	27.98	19,777,341	24,024	207,400	20,008,765
Woodbury City	15,067,850	28.17	53,488,995	37,972	1,165,652	54,692,619
Woodbury Heights Bor.	4,230,200	25.08	16,806,826	355	298,785	17,105,966
Woodwich Twp.	2,256,900	19.39	11,639,505	465	326,337	11,966,307
Totals	\$215,577,466		\$764,610,412	\$153,020	\$11,234,534	\$775,997,966

* Exclusive of Class II Railroad Property.

Hudson County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City	\$125,406,800	37.10%	\$338,023,720	\$1,161,148	\$6,091,373	\$345,276,241
East Newark Bor.	2,737,400	21.59	12,679,018	.....	706,608	13,385,626
Guttenberg Town	18,295,124	71.60	25,551,849	.....	1,251,843	26,803,692
Harrison Town	29,161,830	32.13	90,761,998	880,257	5,206,444	96,848,699
Hoboken City	60,863,600	51.12	119,060,250	10,673,217	11,018,802	140,752,269
Jersey City	339,063,645	39.34	861,850,135	78,333,927	29,120,286	969,337,348
Kearny Town	80,445,100	27.27	218,342,303	6,170,950	9,512,509	334,683,732
North Bergen Twp.	82,888,150	29.59	279,919,398	1,480,320	5,808,753	286,968,571
Secaucus Town	19,448,550	12.67	153,501,060	1,433,180	968,753	155,902,949
Union City	63,944,750	39.49	161,926,437	27,308	5,236,465	167,210,410
Weehawken Twp.	20,608,332	27.86	74,186,403	25,181,682	578,299	99,946,384
West New York Town ..	131,219,550	99.54	131,825,949	9,231,969	7,715,983	148,773,901
Totals	\$974,082,866		\$2,567,658,526	\$135,174,178	\$83,056,118	\$2,785,888,822

* Exclusive of Class II Railroad Property.

Hunterdon County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
††Alexandria Twp.	\$12,854,050	95.42%	\$13,471,632	\$110	\$325,861	\$13,797,623
Bethlehem Twp.	9,527,473	79.20	12,029,610	4,990	237,151	12,331,751
Bloomshury Bor.	3,248,225	92.22	3,522,237	2,102	433,505	3,957,924
Caffron Bor.	3,711,053	71.02	5,310,694	60	132,513	5,463,263
Clifton Town	8,002,450	84.85	10,138,421	5,925	392,693	10,537,039
Clinton Twp.	31,005,400	79.16	39,108,014	6,490	1,774,800	40,949,310
Delaware Twp.	26,050,600	83.72	31,152,174	475	776,498	31,929,147
East Amwell Twp.	17,526,014	73.64	23,789,066	900	279,719	24,060,285
Flemington Bor.	24,289,675	78.42	30,973,827	5,288	2,042,488	33,021,603
Franklin Twp.	17,201,400	102.23	16,884,807	7,470	306,259	17,198,602
Frenchtown Bor.	5,841,700	93.27	6,263,214	2,164	959,741	7,225,119
Glen Gardner Bor.	2,672,725	80.86	3,305,373	430	53,508	3,359,311
Hampton Bor.	4,197,025	97.32	4,312,603	9,590	163,801	4,485,994
High Bridge Bor.	11,721,480	95.09	12,210,430	12,750	1,591,513	13,806,702
Holland Twp.	23,876,000	73.30	34,228,307	13,420	1,867,225	36,108,952
Kingwood Twp.	16,760,800	87.42	19,172,729	871	600,220	19,773,820
Lambertville City	12,587,510	95.82	13,136,652	15,904	1,107,986	14,260,542
Lebanon Bor.	4,774,525	87.47	5,458,471	2,833	263,772	5,665,076
Lebanon Twp.	23,502,024	91.12	25,792,388	117	911,230	26,703,735
Millford Bor.	12,063,503	113.81	11,074,161	3,811	6,592,375	17,670,347
Marlton Twp.	61,731,675	92.05	67,063,199	810	6,255,168	73,319,177
Readington Twp.	52,080,319	82.98	63,847,004	11,250	1,225,043	65,083,393
Stockton Bor.	3,043,500	89.71	3,392,598	1,439	162,721	3,556,758
Tewksbury Twp.	24,659,500	80.97	30,455,107	...	480,251	30,941,358
Union Twp.	11,388,290	92.08	12,367,821	5,175	474,062	12,847,058
West Amwell Twp.	16,244,085	79.59	20,469,706	33	298,890	20,708,635
Totals	\$441,752,895		\$518,980,065	\$114,430	\$29,738,059	\$548,832,554

* Exclusive of Class II Railroad Property.

Mercer County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Twp. ...	\$28,607,028	43.71%	\$61,008,987	\$28	\$1,853,337	\$62,862,325
Ewing Twp.	83,316,010	43.32	132,326,893	183,481	10,203,000	202,713,434
Hamilton Twp.	163,351,700	42.83	381,395,517	258,231	12,232,043	393,855,791
Hightstown Bor.	10,355,300	43.64	23,723,918	17,486	698,020	24,444,424
Hopeveil Bor.	5,035,750	43.32	11,624,538	28,287	435,001	12,088,826
Hopeveil Twp.	30,724,200	39.77	77,254,715	3,488	1,264,500	78,522,703
Lawrence Twp.	57,034,530	45.39	125,654,395	24,682	4,382,150	130,061,227
Pennington Bor.	6,220,350	43.35	14,319,135	25,061	302,633	14,676,829
Princeton Bor.	44,932,610	45.11	99,606,761	66,741	2,002,380	101,675,882
Princeton Twp.	81,932,600	52.64	155,647,036	17,527	1,051,683	156,716,246
Trenton City	174,355,220	52.45	332,421,773	3,106,073	19,352,499	354,970,345
Washington Twp.	9,210,310	46.08	19,987,652	6,224	299,381	20,293,257
West Windsor Twp. ...	31,397,000	46.40	67,665,948	508,666	2,937,690	71,112,304
Totals	\$724,552,608		\$1,562,672,268	\$4,336,975	\$57,014,377	\$1,624,023,620

* Exclusive of Class II Railroad Property.

Middlesex County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carteret Bor.	\$76,657,245	55.17%	\$138,947,336	\$33,069	\$5,518,646	\$144,499,051
††Crainbury Twp.	14,899,065	42.49	35,066,256	32	1,461,380	36,527,768
Dunellen Bor.	20,449,945	43.60	41,223,788	91,680	2,491,460	43,812,928
East Brunswick Twp.	88,399,880	48.16	183,594,568	2,652	3,121,209	186,675,429
††Edison Twp.	207,846,368	40.17	517,416,898	400,232	12,276,437	530,133,857
Helmetta Bor.	3,110,975	48.65	6,394,604	.....	615,915	7,010,519
††Highland Park Bor.	40,013,550	47.91	83,518,159	8,071	1,191,968	84,718,198
Jamesburg Bor.	8,516,500	47.97	17,753,804	17,786	327,083	18,098,673
Madison Twp.	95,443,350	46.00	207,485,543	122,900	1,619,570	209,228,013
Metuchen Bor.	43,946,530	44.64	98,446,528	585,000	2,149,110	101,180,638
Middlesex Bor.	11,193,550	54.38	75,751,287	12,700	2,428,770	78,192,847
Milltown Bor.	20,389,925	48.43	42,101,848	7,400	924,355	43,033,612
††Morris Twp.	17,691,495	37.57	47,089,420	3,336	806,200	47,898,956
New Brunswick City	101,172,175	49.83	203,034,688	\$27,318	11,443,000	215,304,956
North Brunswick Twp.	75,820,685	50.00	151,641,390	188,608	8,811,356	160,641,354
Perth Amboy City	55,992,560	30.53	183,401,769	1,163,266	5,740,110	190,305,115
††Piscataway Twp.	89,974,620	42.32	212,605,435	1,758	7,573,560	220,180,753
Plainboro Twp.	8,543,730	45.72	18,687,073	4,782	1,055,562	19,747,417
††Sayreville Bor.	106,901,680	43.73	244,458,450	123,811	11,758,825	256,341,086
South Amboy City	19,707,275	43.99	44,799,443	6,010,375	720,319	51,530,137
South Brunswick Twp.	46,205,785	49.65	93,063,011	497,370	5,476,568	99,006,949
South Plainfield Bor.	68,393,075	51.72	132,237,191	343,455	4,233,330	136,813,976
South River Bor.	37,314,454	48.90	76,307,077	3,192	843,204	77,154,073
Spotswood Bor.	18,510,500	47.79	38,733,187	196,423	2,277,785	41,207,395
Woodbridge Twp.	237,552,764	35.64	666,534,130	3,839,100	10,536,796	680,910,026
Totals	\$1,544,648,441		\$3,560,259,493	\$14,514,495	\$105,402,528	\$3,680,176,516

* Exclusive of Class II Railroad Property.

Monmouth County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1	2	3	4	5	6
	Aggregate Assessed Valuation of Real Property*	Average Ratio of Assessed to True Value of Real Property	Aggregate True Value of Real Property*	Assessed Valuation of Class II Railroad Property	Assessed Valuation of All Personal Property	Equalized Valuation
Allenhurst Bor.	\$9,220,212	92.07%	\$10,014,350	\$2,100	\$272,694	\$10,289,144
†Allentown Bor.	5,042,100	81.55	6,182,833	.....	209,175	6,392,008
Asbury Park City	76,815,990	99.72	77,031,679	132,896	9,842,375	87,006,950
Atlantic Highlands Bor.	22,688,700	79.32	28,604,009	20,435	828,103	29,452,547
Avon-by-the-Sea Bor. ..	17,764,920	81.19	21,880,679	.....	317,632	22,198,307
Belair Bor.	40,632,848	98.81	41,122,202	11,416	1,194,378	42,327,906
Bradley Beach Bor.	25,009,752	82.65	30,368,726	20,216	817,223	31,206,105
Brielle Bor.	27,799,900	80.08	34,715,160	421	448,364	35,164,135
†Colts Neck Twp.	49,001,200	91.08	53,800,176	.....	967,922	54,768,098
Deal Bor.	24,569,900	88.17	27,866,508	.....	321,173	28,187,681
Eatontown Bor.	53,450,173	83.23	64,219,843	5,379	3,705,332	67,930,554
Englishtown Bor.	3,254,337	69.26	4,698,725	60	358,758	5,057,543
Fair Haven Bor.	33,532,825	76.04	44,098,928	.....	256,452	44,355,380
Farmingdale Bor.	4,824,690	91.47	5,274,615	16,387	445,162	5,736,114
Freehold Bor.	46,670,220	91.59	50,955,585	50,504	5,000,397	56,006,486
Freehold Twp.	63,942,742	89.38	71,540,324	8,278	2,621,799	74,170,401
Lightsands Bor.	13,641,645	77.83	17,527,489	.....	311,152	17,838,641
Holmdel Twp.	82,472,900	95.87	86,025,764	.....	11,953,763	97,979,527
Howell Twp.	78,414,000	85.35	91,873,462	5,433	2,868,217	94,747,112
Interlaken Bor.	9,488,150	88.47	10,724,709	.....	34,836	10,759,545
Keansburg Bor.	29,185,700	86.13	33,885,638	2,263	697,075	34,584,976
Keyport Bor.	30,820,870	83.58	36,875,891	5,117	2,610,485	39,491,493
Little Silver Bor.	48,976,357	93.84	52,191,344	438	734,602	52,926,384
Loch Arbour Village	2,468,000	81.27	3,024,486	.....	64,936	3,089,422
Long Branch City	122,164,250	94.00	129,961,968	206,742	5,618,559	135,787,269
Manalapan Twp.	40,981,670	78.48	52,219,253	92	680,380	52,879,725
Matavusquan Bor.	38,261,565	80.29	47,654,565	7,200	889,550	48,551,315
Marlboro Twp.	37,053,059	87.46	42,365,720	1,678	1,580,870	43,948,268
Matavan Bor.	39,628,085	83.29	47,458,380	15,098	868,463	48,341,941
Matavan Twp.	68,418,350	78.07	87,637,185	13,177	2,783,737	90,431,099
Midletown Twp.	242,097,700	81.52	296,979,514	1,569	5,355,118	302,336,201
Millstone Twp.	13,068,870	70.68	18,490,195	.....	308,473	18,798,668
Monmouth Beach Bor.	11,425,626	82.99	13,767,473	.....	119,555	13,880,028
Neptune Twp.	134,104,700	93.69	143,136,621	69,198	4,290,559	147,496,378
Neptune City Bor.	20,821,050	84.70	24,582,113	.....	965,295	25,547,408
New Shrewsbury Bor.	38,070,750	97.81	38,923,167	.....	1,593,472	40,516,639
Ocean Twp.	97,119,920	84.19	115,358,024	.....	2,019,042	117,377,066
†Oceanport Bor.	30,872,100	72.89	42,354,370	5,159	521,124	42,880,653
Raritan Twp.	73,657,950	87.38	84,296,120	2,043	1,754,138	86,052,301
Red Bank Bor.	69,172,400	84.00	82,348,095	168,591	4,872,446	87,389,132

Roosevelt Bor.	2,859,621	77.78	3,676,551			36,386	3,712,937
Rumson Bor.	57,047,550	70.38	81,636,479			419,238	81,475,717
Sea Bright Bor.	11,294,500	71.26	15,723,491			454,904	16,178,395
Sea Girt Bor.	31,208,111	71.50	43,647,708		12,694	296,280	43,956,682
Shrewsbury Bor.	28,942,900	95.19	30,466,400			997,838	31,463,238
Shrewsbury Twp.	697,088	97.85	712,405			12,683	725,088
South Belmar Bor.	8,498,660	79.32	10,714,397			186,190	10,900,587
Spring Lake Bor.	46,131,825	71.97	64,998,687		3,500	1,416,129	65,518,316
Spring Lake Heights Bor.	17,049,785	81.09	21,025,755		1,418	344,127	21,371,300
Union Beach Bor.	18,879,465	77.97	24,213,755		222	1,855,353	26,069,330
Upper Freehold Twp.	16,257,350	84.67	19,500,329		1,564	880,747	20,083,150
Wall Twp.	87,900,473	85.85	102,388,039			2,660,112	105,048,551
West Long Branch Bor.	34,602,200	92.40	37,446,333			2,984,647	40,432,980
Totals	\$2,237,806,113		\$2,026,348,123		\$791,238	\$93,620,610	\$2,720,759,971

* Exclusive of Class II Railroad Property.

Morris County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Broomton Twp.	\$19,498,450	36.24%	\$53,803,670	\$100,793	\$2,824,414	\$56,728,877
Beaumont Twp.	10,656,640	37.33	28,547,120	...	763,960	29,311,070
Buller Bor.	17,067,153	40.77	41,862,043	10,292	867,303	42,733,635
Chatham Bor.	3,136,200	46.06	82,796,787	86,000	626,804	83,510,191
Chatham Twp.	23,581,250	30.95	76,191,438	...	111,688	76,303,126
Chester Bor.	3,116,500	31.20	9,112,373	...	169,135	9,281,708
Chester Twp.	1,118,900	36.39	30,554,823	...	337,239	30,892,062
Denville Twp.	43,609,600	41.74	104,479,157	175,495	2,257,347	106,911,999
Fort Twp.	38,669,300	43.80	88,256,073	142,953	3,369,302	91,798,328
East Hanover Twp.	31,801,260	29.79	106,751,460	2,360	108,976,520	108,976,520
Forham Park Bor. ...	29,596,090	35.72	82,585,795	...	1,284,393	84,140,188
Forham Twp.	52,984,800	41.61	127,336,698	13,688	11,234,600	138,584,986
Harding Twp.	20,038,777	36.99	54,295,153	...	147,119	54,442,272
Jefferson Twp.	30,444,935	34.09	87,763,001	763	367,689	88,131,453
Kinnelon Bor.	27,257,675	40.57	67,186,776	150	302,625	67,489,551
Lincoln Park Bor. ...	21,571,200	47.71	45,213,163	...	371,925	45,588,855
Madison Bor.	51,260,800	41.18	124,173,345	96,249	1,117,585	125,693,679
Mendham Bor.	11,426,615	44.23	25,834,535	...	329,972	26,164,507
Mendham Twp.	15,442,200	41.53	37,183,211	...	273,228	37,456,469
Mine Hill Twp.	9,583,087	46.66	20,538,120	...	229,131	20,767,271
Montville Twp.	32,247,061	35.17	91,639,113	12,389	965,295	92,666,797
Morris Twp.	17,148,950	40.98	188,260,005	10,394	2,808,439	191,078,835
Morris Plains Bor. ...	26,211,150	43.81	59,829,149	10,279	2,701,822	62,544,250
†Morristown Town ...	54,820,650	43.72	125,330,825	287,030	4,615,900	130,293,255
Mountain Lakes Bor. ...	18,923,000	42.52	44,503,763	10,051	238,584	44,752,398
Mr. Ardington Bor. ...	8,913,100	49.47	18,017,182	511	131,339	18,152,082
Mt. Olive Twp.	20,925,800	39.54	52,923,116	970	335,644	53,319,730
Netcong Bor.	5,193,950	32.56	15,951,835	35,242	419,975	16,407,152
Parishpany-Troy Hills Twp.	115,492,185	40.05	288,220,487	3,758	2,982,400	291,206,345
Passaic Twp.	20,632,400	34.10	60,505,572	6,560	740,263	61,252,695
Pequanock Twp.	34,019,050	35.68	95,314,871	598	606,550	95,952,019
Randolph Twp.	37,116,086	45.53	81,520,066	7,301	1,597,800	83,125,167
Riverdale Bor.	3,796,210	45.19	21,677,827	4,260	1,140,101	22,822,188
Rockaway Bor.	18,074,700	40.32	44,828,125	3,974	1,370,400	46,202,499
Rockaway Twp.	46,533,600	39.10	119,011,765	5,257	1,938,675	121,000,697
Roxbury Twp.	51,698,255	48.83	105,873,961	130,316	2,911,331	108,915,608
Victory Gardens Bor. ...	1,203,800	39.02	3,085,085	...	96,212	3,101,297
Washington Twp.	19,126,570	44.90	42,598,151	1,008	668,713	43,267,872
Wharton Bor.	11,160,240	40.02	27,886,657	2,304	632,917	28,521,878
Totals	\$1,116,083,241		\$2,782,188,326	\$1,165,612	\$56,141,529	\$2,839,495,467

* Exclusive of Class II Railroad Property.

Ocean County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barnegat Light Bor.	\$11,679,000	91.74%	\$12,730,543	.....	\$127,750	\$12,858,293
Bay Head Bor.	17,987,100	76.36	23,555,657	\$508,689	309,815	24,374,061
Beach Haven Bor.	27,626,515	91.37	30,235,871	.....	773,480	31,009,351
Beachwood Bor.	18,683,791	87.36	21,387,123	.....	269,236	21,656,359
Berkeley Twp.	48,770,200	97.96	49,785,831	24	2,666,880	52,452,735
Briarcliff Twp.	188,920,050	91.91	205,518,961	.....	3,909,200	209,458,251
Dover Twp.	270,699,500	82.90	326,537,394	6,050	17,519,438	344,062,882
Eagleswood Twp.	4,962,450	100.76	4,925,020	.....	165,290	5,090,310
Harvey Cedara Bor.	10,987,728	96.17	11,425,318	.....	94,369	11,519,687
Island Heights Bor.	7,288,175	92.63	7,878,846	.....	64,133	7,942,979
Jackson Twp.	68,654,635	91.86	74,738,401	.....	1,290,090	76,028,491
Lacey Twp.	43,631,050	95.03	45,912,922	48	932,700	46,845,730
Lakelhurst Bor.	6,081,300	110.94	5,481,612	1,408	365,610	5,848,630
Lakewood Twp.	99,691,950	94.64	105,338,071	8,479	4,546,130	109,882,680
Lava Lote Bor.	25,350,400	86.40	29,310,741	.....	937,519	30,278,260
Little Egg Harbor Twp.	27,578,900	83.63	32,977,281	.....	3,160,491	36,137,772
Long Beach Twp.	83,261,565	89.85	92,667,295	.....	790,070	93,457,365
Manchester Twp.	16,768,860	80.59	20,807,619	627	788,430	21,596,076
Mantoloking Bor.	18,695,500	79.78	23,433,818	.....	78,917	23,512,765
Ocean Twp.	19,746,690	91.71	21,531,065	12	363,138	21,894,815
Ocean Gate Bor.	7,244,415	82.54	8,776,851	.....	56,009	8,833,463
Pine Beach Bor.	8,733,583	80.32	10,853,977	.....	81,130	10,935,107
Plumsted Twp.	14,173,800	102.34	13,849,717	7,073	926,722	14,785,512
Point Pleasant Bor.	83,152,700	94.27	88,206,959	.....	2,167,810	90,374,769
Point Pleasant Beach Bor.	52,920,830	87.53	60,460,219	2,726	1,803,966	62,260,911
Seaside Heights Bor.	22,037,250	84.13	26,194,283	.....	882,842	27,077,125
Seaside Park Bor.	24,908,159	90.28	27,656,337	.....	577,484	28,233,841
Ship Bottom Bor.	19,577,555	87.76	22,308,062	.....	641,617	22,949,679
South Toms River Bor.	11,293,910	90.21	12,519,577	6,988	337,910	12,864,475
Stafford Twp.	29,989,625	92.90	32,281,620	.....	2,969,940	35,251,560
Surf City Bor.	22,796,200	92.92	24,593,147	.....	414,029	24,947,176
Tuckerton Bor.	10,579,860	100.00	10,570,317	.....	553,848	11,124,195
Union Twp.	8,547,220	87.83	9,731,550	6,004	469,532	10,207,086
Totals	\$1,333,062,528		\$1,494,204,658	\$548,028	\$51,636,905	\$1,545,789,691

* Exclusive of Class II Railroad Property.

Passaic County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomington Bor. ...	\$97,274,850	87.01%	\$42,839,731	\$920	\$861,428	\$43,701,779
††Clifton City	609,581,800	87.30	698,260,339	157,732	58,577,800	756,996,471
†Haledon Bor.	33,564,700	84.29	42,133,261	...	2,047,700	44,240,961
Lawthorne Bor.	141,267,000	94.98	148,733,418	60,358	7,886,456	156,180,232
Little Falls Twp. ...	81,923,200	83.34	98,239,976	6,380	3,924,750	102,231,106
North Haledon Bor. ...	47,011,100	83.93	56,012,272	...	505,360	56,520,632
††Passaic City	207,930,150	85.62	242,852,313	333,634	26,375,250	269,561,197
Paterson City	469,209,650	86.00	545,592,616	826,626	46,035,101	592,454,343
Pompton Lakes Bor. ...	65,418,400	89.43	73,150,397	526	2,504,880	75,655,803
Prospect Park Bor. ...	23,201,300	88.86	26,109,948	...	795,020	26,904,968
Ringwood Bor.	57,884,300	68.62	84,354,833	...	402,242	84,757,095
Totowa Bor.	100,818,000	95.19	105,912,386	4,164	5,857,579	111,774,199
Wanaque Bor.	38,138,625	83.11	45,889,333	24,500	1,753,216	47,607,049
Wayne Twp.	332,319,600	76.97	431,752,111	2,270	10,665,430	442,419,811
West Milford Twp. ...	132,934,400	91.91	144,635,404	2,123	2,452,191	147,089,718
West Paterson Bor. ...	69,630,500	87.08	79,961,530	...	4,358,883	84,320,413
Totals	\$2,450,107,575		\$2,866,550,488	\$1,418,933	\$174,506,286	\$3,042,475,707

* Exclusive of Class II Railroad Property.

Salem County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alloway Twp.	\$2,842,950	27.76%	\$10,241,174	.....	\$103,604	\$10,344,778
Elmer Bor.	1,563,390	30.00	5,211,390	\$14,350	137,565	5,363,215
††Elshboro Twp.	1,486,203	26.04	5,707,385	.....	28,645	5,736,030
Lower Alloway Creek Twp.	1,430,525	29.72	4,813,341	.....	54,685	4,868,026
Manning Twp.	3,501,625	28.30	12,373,233	3,600	378,406	12,755,239
††Oldmans Twp.	2,292,827	24.57	9,087,615	1,498	189,040	9,278,153
††Penns Grove Bor.	4,816,590	32.94	14,622,313	13,726	499,362	15,135,401
Pennsville Twp.	21,090,191	36.42	57,908,267	4,456	8,353,925	66,268,648
Pilesgrove Twp.	4,499,700	24.68	18,232,172	622	202,120	18,434,914
Pilesgrove Twp.	5,082,675	36.14	16,554,164	84	248,650	16,802,898
Quinton Twp.	3,111,975	28.45	10,938,401	.....	107,220	11,045,621
Salem City	8,275,250	35.66	23,205,973	20,329	1,189,709	24,412,002
Upper Penns Neck Twp.	7,403,077	26.00	28,473,373	.....	713,388	29,187,311
Upper Pittsgrove Twp.	3,650,250	29.34	12,441,207	83	280,100	12,721,390
Woodstown Bor.	3,939,300	30.50	12,916,738	1,020	198,144	13,115,502
Totals	\$75,830,528		\$242,725,656	\$60,368	\$12,681,404	\$255,467,428

* Exclusive of Class II Railroad Property.

Somerset County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Twp.	\$15,383,270	40.44%	\$38,039,738	.....	\$408,120	\$38,507,858
Bernards Twp.	39,784,950	45.86	86,753,053	\$2,958	519,940	87,275,951
Bernardsville Bor.	28,628,325	41.52	68,951,891	138,063	773,419	69,843,973
Bound Brook Bor.	24,982,400	41.73	57,710,043	165,147	1,232,347	59,107,535
Branchburg Twp.	16,904,100	35.61	47,470,093	6,719	581,835	48,058,647
Bridgewater Twp.	97,233,800	42.44	229,108,860	50,233	12,314,000	241,473,093
Car Hills Bor.	4,340,750	40.25	10,794,472	9,036	81,935	10,875,443
††Franklin Twp.	93,182,125	48.24	196,901,376	1,740	1,926,070	198,829,186
Green Brook Twp.	15,192,200	42.38	35,847,560	.....	322,090	36,179,660
Hillsborough Twp.	33,512,499	36.50	92,636,984	7,947	945,240	93,590,171
††Manville Bor.	29,661,350	39.11	75,840,834	211,360	3,843,875	79,896,069
Millstone Bor.	1,793,215	46.39	3,865,521	.....	9,063	3,874,574
Montgomery Twp.	19,722,125	32.37	60,927,170	53,442	592,420	61,573,032
North Plainfield Bor.	55,529,750	45.50	122,043,407	.....	858,420	122,901,827
Peapack-Gladstone Bor.	7,199,200	37.85	19,020,343	5,384	215,770	19,241,497
Raritan Bor.	17,551,970	42.81	40,999,696	150,352	1,133,730	42,283,768
Rocky Hill Bor.	2,646,500	38.77	6,826,154	.....	31,270	6,857,424
Somerville Bor.	38,096,100	47.18	80,746,291	162,659	2,397,690	83,306,040
South Bound Brook Bor.	7,636,900	36.39	20,986,260	1,354	365,300	21,352,914
Warren Twp.	26,881,350	35.76	75,171,560	.....	768,150	75,939,710
Watchung Bor.	27,759,600	41.82	66,378,766	.....	1,428,154	67,806,920
Totals	\$605,022,979		\$1,437,010,080	\$946,994	\$30,818,818	\$1,468,775,892

* Exclusive of Class II Railroad Property.

Sussex County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Anover Bor.	\$3,036,100	74.77%	\$4,060,556	\$4,831	\$155,200	\$4,220,617
Anover Twp.	17,281,000	78.13	22,118,204	4,206	499,480	22,617,010
Braunville Bor.	4,637,400	71.80	6,458,774	4,915	338,350	28,802,039
Bryant Twp.	25,602,150	84.44	30,319,951	267	377,072	30,697,870
Frankford Twp.	15,440,225	48.42	31,888,114	40	302,087	32,190,841
Franklin Bor.	15,747,350	112.92	13,945,651	2,043	1,235,787	15,183,411
Freson Twp.	7,568,900	72.45	10,447,067	.....	327,520	10,774,587
Green Twp.	7,624,843	71.67	10,638,821	253	200,330	10,839,404
Hamburg Bor.	7,505,620	91.24	8,226,238	.....	683,500	8,909,738
Hampton Twp.	14,695,625	76.99	19,087,706	.....	399,520	19,487,226
Harlyston Twp.	17,088,100	79.11	21,600,430	381	463,418	22,064,229
Hopatcong Bor.	44,725,170	75.27	59,419,649	.....	411,097	59,830,746
Hylandville Twp.	7,868,700	57.67	10,176,348	48	329,732	10,506,128
Monique Twp.	7,382,880	61.08	13,069,548	.....	163,330	13,232,878
Newton Town	31,866,820	81.48	39,109,990	34,883	3,351,030	42,495,903
Ogdensburg Bor.	16,100,200	83.91	19,187,463	559	1,063,045	20,251,067
Sandyton Twp.	8,779,225	63.77	13,767,014	.....	211,295	13,978,309
Sharta Twp.	56,981,265	71.13	80,108,667	1,074	1,495,520	81,605,861
Stanhope Bor.	10,526,179	83.31	12,634,953	.....	478,033	13,113,586
Stillwater Twp.	16,941,965	67.54	25,088,784	.....	152,079	25,240,863
Sussex Bor.	7,332,600	89.92	8,187,945	.....	678,010	8,866,555
Vernon Twp.	50,373,300	79.31	63,514,437	896	607,793	64,123,126
Walpack Twp.	11,537,700	83.05	13,892,474	.....	64,695	13,957,169
Wantage Twp.	23,056,145	65.71	35,087,726	.....	3,564,075	38,651,801
Totals	\$428,332,492		\$572,036,510	\$51,056	\$17,553,398	\$589,640,904

* Exclusive of Class II Railroad Property.

Union County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Twp.	\$68,083,050	42.01%	\$163,492,145	...	\$7,675,200	\$171,167,345
Clark Twp.	63,212,600	40.51	156,041,965	\$4,067	7,580,900	163,626,932
Cranford Twp.	82,518,000	45.93	201,432,615	556,818	3,463,750	205,393,183
Elizabeth City	269,983,350	44.89	601,437,625	8,737,838	27,463,600	637,659,083
Fairwood Bor.	25,163,650	42.77	58,834,814	10,639	318,680	59,164,133
Garwood Bor.	14,975,450	42.81	34,981,196	19,684	1,776,600	36,777,480
Hillside Twp.	73,299,500	40.17	182,473,239	85,381	6,921,500	189,480,120
Kenilworth Bor.	34,143,950	41.78	81,723,193	42,983	4,144,200	85,910,376
Linden City	233,143,900	40.35	577,803,965	815,048	25,695,630	604,314,643
Mountainside Bor.	40,824,300	43.50	93,848,966	...	2,670,900	96,519,866
New Providence Bor.	49,921,540	43.55	114,630,402	43,55	2,258,200	116,891,009
Plainfield City	126,124,350	48.62	259,408,371	332,450	7,790,000	267,530,821
Rahway City	61,827,300	34.27	180,412,314	1,004,885	5,492,916	186,910,115
Roselle Bor.	58,519,500	45.16	129,582,595	30,391	2,461,800	132,074,786
Roselle Park Bor.	30,474,600	37.29	81,723,250	35,407	694,100	82,452,757
Scotch Plains Twp.	72,895,700	43.13	169,013,911	89	1,005,874	170,019,874
Springfield Twp.	66,349,200	42.17	157,337,444	757	2,833,800	160,172,001
Summit City	104,754,500	40.60	258,016,010	334,421	4,328,500	262,678,931
Union Twp.	212,905,070	40.70	523,106,280	31,109	14,763,580	537,902,969
Westfield Town	120,958,600	42.28	286,089,404	3,077	2,581,975	288,674,456
Winfield Twp.	689,000	50.13	1,374,426	.....	18,094	1,392,520
Totals	\$1,821,369,110		\$4,312,766,130	\$12,067,471	\$181,879,799	\$4,456,713,400

* Exclusive of Class II Railroad Property.

Warren County, 1967 Table of Equalized Valuations, State School Aid (C. 86, L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alamuncy Twp.	\$5,239,900	46.59%	\$11,246,834	\$1,369	\$144,555	\$11,392,758
Alpha Bor.	9,310,100	99.71	9,337,178	4,003	685,225	10,026,406
Belvidere Town.	11,894,915	91.49	13,001,328	17,819	1,751,635	14,770,782
Blairstown Twp.	15,355,571	78.08	19,686,459	10,216	443,255	20,119,930
Franklin Twp.	9,148,935	81.64	11,206,437	166	536,114	11,742,717
Frederickson Twp.	7,714,050	68.41	11,276,202	44	279,464	11,555,710
Greenwich Twp.	7,518,300	82.92	9,066,932	1,259	349,846	9,418,037
Hackettstown Town.	34,565,900	88.29	39,150,413	11,139	3,281,925	42,432,377
Hardwick Twp.	3,999,100	66.73	5,992,957	.....	43,594	6,036,551
Harmony Twp.	10,386,565	59.21	17,541,910	5,174	298,125	17,840,209
Hopewell Twp.	6,493,270	57.84	11,226,262	.....	127,368	11,353,630
Independence Twp.	9,765,858	69.88	13,975,183	919	340,947	14,317,049
Knowlton Twp.	10,229,175	77.35	13,224,531	2,009	228,493	13,455,033
Liberty Twp.	6,366,015	74.31	8,566,835	152	42,298	8,609,195
Louisburg Twp.	17,699,750	89.98	19,670,700	4,623	1,929,587	21,604,970
Mansfield Twp.	14,688,875	80.58	18,228,934	1,132	476,972	18,707,038
Onondaga Twp.	4,423,682	71.41	6,207,929	397	624,425	6,832,749
Palmquarry Twp.	2,123,050	76.21	2,789,585	.....	18,845	2,808,470
Phillipsburg Town.	53,555,573	88.46	61,255,622	774,516	10,887,300	72,917,438
Pohatcong Twp.	16,391,960	74.90	22,152,136	6,369	978,725	23,137,240
Washington Bor.	26,496,750	113.47	23,351,326	664,167	3,276,626	26,632,119
Washington Twp.	18,351,653	84.37	21,750,685	1,029	1,073,644	22,825,358
White Twp.	10,654,805	69.67	15,293,247	5,830	320,703	15,619,780
TOTAL	\$312,965,444		\$385,179,695	\$912,332	\$28,139,609	\$414,231,636

* Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1967

COUNTY	1	2	3	4	5	6
	Aggregate Assessed Valuation of Real Property*	Average Ratio of Assessed to True Value of Real Property**	Aggregate True Value of Real Property*	Assessed Valuation of Class II Railroad Property	Assessed Valuation of All Personal Property	Equalized Valuation
Atlantic	\$480,896,391	49.26%	\$976,326,871	\$329,323	\$26,129,114	\$1,002,785,308
Bergen	6,184,418,009	83.40	7,414,951,641	3,183,329	253,921,005	7,672,055,975
Burlington	1,422,906,124	90.44	1,241,653,448	132,024	79,933,118	1,321,738,590
Camden	878,015,932	45.43	1,932,801,349	3,637,579	64,239,818	2,000,678,746
Cape May	599,199,689	86.28	694,442,541	121,288	23,838,956	718,402,735
Cumberland	185,820,609	38.07	488,051,239	326,240	16,833,389	505,210,868
Essex	4,423,077,750	85.26	5,187,491,287	24,828,779	249,994,504	5,402,314,570
Gloucester	215,577,406	28.19	764,610,412	153,020	11,234,534	775,997,966
Hudson	974,082,865	37.94	2,597,658,526	135,174,178	83,056,118	2,785,888,822
Hunterdon	444,752,895	85.70	518,980,065	114,430	29,738,059	548,882,554
Mercer	724,532,608	46.36	1,562,672,268	4,336,975	57,014,377	1,624,023,620
Middlesex	1,544,648,411	43.39	3,560,259,493	14,514,495	105,402,528	3,680,176,516
Monmouth	2,237,866,113	85.21	2,626,348,123	791,238	93,620,610	2,720,759,971
Morris	1,116,083,241	40.12	2,782,188,326	1,105,612	56,141,529	2,839,495,467
Ocean	1,333,092,528	89.22	1,494,204,658	548,028	51,036,905	1,545,789,591
Passaic	2,450,107,575	85.47	2,866,550,488	1,418,933	174,506,286	3,042,475,707
Salem	75,826,528	31.24	242,725,656	60,368	12,681,404	255,467,428
Somerset	605,022,979	42.10	1,437,010,080	946,994	30,818,818	1,468,775,892
Sussex	428,332,492	74.88	572,036,510	51,056	17,553,398	589,640,964
Union	1,821,369,110	42.23	4,312,766,130	12,007,471	131,879,799	4,456,713,400
Warren	312,965,444	81.25	385,179,695	912,332	28,139,609	414,231,636
State Totals	\$23,158,594,700	64.54%	\$43,628,908,806	\$204,813,642	\$1,597,733,878	\$45,431,456,326

* Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1966, as amended

COUNTY	1	2	3	4	5	6
	Aggregate Assessed Valuation of Real Property*	Average Ratio of Assessed to True Value of Real Property**	Aggregate True Value of Real Property*	Assessed Valuation of Class II Railroad Property	Assessed Valuation of All Personal Property	Equalized Valuation
Atlantic	\$470,172,208	49.36%	\$952,468,329	\$329,747	\$25,338,071	\$978,136,747
Bergen	5,015,051,279	86.08	6,871,093,389	3,000,752	246,004,191	7,121,598,332
Burlington	1,006,830,705	91.76	1,102,582,913	110,698	72,984,073	1,235,678,584
Camden	840,939,258	47.83	1,755,189,698	3,762,908	64,350,162	1,826,302,766
Cape May	564,857,812	89.26	632,837,988	122,816	24,086,820	657,017,624
Cumberland	178,885,316	39.30	455,134,788	328,975	17,401,424	472,865,187
Essex	4,296,726,050	86.03	4,994,252,836	25,075,102	252,036,955	5,271,364,893
Hudson	507,170,822	27.56	751,833,586	155,083	10,916,647	762,905,326
Hunterdon	887,689,358	36.39	2,439,063,366	135,414,057	84,444,407	2,658,921,830
Mercer	965,664,709	86.09	490,706,865	121,810	27,758,524	518,587,199
Middlesex	1,598,197,183	45.86	1,451,370,090	4,348,301	56,089,258	1,511,807,652
Monmouth	2,128,773,488	88.35	2,280,477,072	14,629,954	96,099,227	3,391,206,254
Morris	1,028,768,457	40.32	2,409,554,582	828,085	90,205,970	2,500,588,641
Ocean	1,237,669,761	91.98	2,553,628,313	1,176,097	53,030,908	2,605,835,318
Passaic	2,574,076,865	88.64	1,345,440,749	557,027	50,220,386	1,396,224,162
Salem	72,563,204	23.31	2,081,449,093	1,691,406	171,009,712	2,854,150,121
Somerset	537,354,310	70.32	393,290,039	61,118	13,947,863	317,209,420
Sussex	407,163,007	76.05	1,233,739,672	1,001,292	28,845,289	1,362,988,193
Union	1,772,165,890	42.50	4,335,341,788	61,992	18,116,006	553,578,756
Warren	300,280,852	82.20	363,291,633	13,270,473	124,919,890	4,307,631,858
State Totals	\$26,769,388,807	65.39%	\$40,935,165,197	\$206,988,773	\$1,556,544,450	\$42,698,698,420

* Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1965, as amended

COUNTY	1	2	3	4	5	6
	Aggregate Assessed Valuation of Real Property*	Average Ratio of Assessed to True Value of Real Property**	Aggregate True Value of Real Property*	Assessed Valuation of Class II Railroad Property	Assessed Valuation of All Personal Property	Equalized Valuation
Atlantic	\$458,106,283	49.89%	\$918,379,416	\$1,057,234	\$25,916,243	\$945,352,893
Bergen	5,641,593,646	87.45	6,451,113,418	2,196,845	246,186,596	6,699,496,859
Burlington	1,021,667,132	94.23	1,084,231,721	124,971	74,090,549	1,158,447,241
Camden	805,267,116	48.64	1,655,402,378	3,828,108	64,725,707	1,723,956,193
Cape May	544,899,889	92.86	586,786,883	81,481	24,112,187	610,980,061
Cumberland	174,137,442	42.07	413,956,824	278,996	17,288,567	431,524,387
Essex	4,162,676,300	87.87	4,737,401,326	25,463,933	256,559,504	5,019,424,813
Gloucester	202,928,580	29.41	689,889,520	132,081	11,056,984	701,078,585
Hudson	876,544,413	35.22	2,293,280,016	96,398,966	87,107,988	2,476,786,970
Hunterdon	396,833,235	87.50	453,530,246	96,615	29,858,971	483,484,932
Mercer	644,202,085	46.48	1,385,945,173	3,460,050	55,995,918	1,445,401,141
Middlesex	1,325,028,947	43.92	3,016,823,747	13,881,051	102,024,597	3,132,729,395
Monmouth	2,012,396,215	90.01	2,235,870,991	781,092	85,750,716	2,322,402,799
Morris	956,310,241	42.41	2,254,958,673	1,146,172	54,762,394	2,310,867,239
Ocean	1,162,544,227	94.59	1,229,011,377	548,991	47,797,568	1,277,398,536
Passaic	2,281,134,090	89.87	2,538,382,377	1,610,866	170,855,271	2,710,848,514
Salem	70,445,991	21.81	283,869,947	61,529	13,349,366	297,280,842
Somerset	507,829,300	43.44	1,169,148,561	851,969	32,907,877	1,202,908,407
Sussex	388,165,718	80.10	484,606,506	57,770	19,711,925	504,376,201
Union	1,710,806,855	44.79	3,819,559,728	10,866,650	138,912,480	3,969,338,858
Warren	291,573,855	89.06	327,409,257	924,703	28,348,788	356,682,758
State Totals	\$25,635,127,520	67.41%	\$38,029,558,185	\$163,850,123	\$1,587,319,306	\$39,780,727,614

* Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1964, as amended

COUNTY	1	2	3	4	5	6
	Aggregate Assessed Valuation of Real Property*	Average Ratio of Assessed to True Value of Real Property**	Aggregate True Value of Real Property*	Assessed Valuation of Class II Railroad Property	Assessed Valuation of All Personal Property	Equalized Valuation
Atlantic	\$118,732,550	46.46%	\$901,196,190	\$1,013,871	\$23,247,388	\$925,457,449
Bergen	5,426,195,112	92.19	5,885,627,881	3,116,968	443,303,905	6,332,048,254
Burlington	375,714,292	37.75	995,258,985	120,991	37,778,861	1,033,193,937
Camden	837,969,727	50.02	1,655,377,634	3,817,375	75,402,566	1,734,597,575
Cape May	528,222,627	94.18	560,841,051	81,690	29,962,659	590,885,409
Cumberland	145,268,432	36.42	398,866,671	185,857	20,079,572	419,132,100
Essex	4,083,716,850	88.18	4,631,333,410	25,572,484	431,988,690	5,088,891,584
Gloucester	182,228,360	27.50	662,765,805	86,688	14,984,875	670,937,368
Hudson	872,114,058	39.20	2,225,009,476	100,258,134	158,111,780	2,483,370,390
Hunterdon	67,684,513	16.24	416,749,132	120,995	8,411,290	425,261,417
Mercer	578,125,569	42.59	1,357,459,609	2,510,046	61,784,184	1,421,783,839
Middlesex	732,006,318	26.17	2,797,514,534	13,548,228	87,280,156	2,898,372,918
Monmouth	1,916,537,455	92.08	2,081,903,062	787,775	92,633,374	2,174,723,611
Morris	781,002,046	37.27	2,093,468,638	750,387	63,667,466	2,159,786,491
Ocean	1,098,103,183	96.34	1,139,852,754	58,991	47,406,146	1,187,868,191
Passaic	2,200,468,075	94.78	2,331,126,239	1,698,866	291,184,776	2,622,979,901
Salem	67,150,507	27.53	244,018,601	32,363	23,186,061	267,237,628
Somerset	180,802,510	27.96	1,068,768,780	679,488	18,316,024	1,088,695,698
Sussex	138,756,539	32.02	433,360,043	57,770	8,198,194	441,558,069
Union	1,051,829,616	23.69	3,542,368,268	4,825,633	119,909,233	3,661,043,134
Warren	194,486,887	62.10	313,181,547	913,750	20,891,100	334,986,397
State Totals	\$21,886,304,125	61.24%	\$35,738,321,921	\$160,733,479	\$2,076,789,200	\$37,975,844,600

* Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1963, as amended

COUNTY	1	2	3	4	5	6
	Aggregate Assessed Valuation of Real Property*	Average Ratio of Assessed to True Value of Real Property**	Aggregate True Value of Real Property*	Assessed Valuation of Class II Railroad Property	Assessed Valuation of All Personal Property	Equalized Valuation
Atlantic	\$396,139,772	45.37%	\$873,044,690	\$1,078,571	\$21,366,366	\$895,489,627
Bergen	1,613,817,472	28.81	5,601,158,405	2,935,571	119,372,462	5,723,466,438
Burlington	228,706,743	23.81	960,598,696	138,645	19,684,381	980,421,722
Camden	758,514,822	47.40	1,600,141,811	3,910,758	69,379,637	1,673,432,206
Cape May	513,006,595	95.63	536,451,909	84,019	29,100,381	565,636,309
Cumberland	142,164,607	36.90	385,240,899	190,616	19,294,840	404,726,355
Essex	4,004,964,900	91.15	4,393,887,122	25,236,329	427,766,790	4,816,890,241
Gloucester	173,128,013	26.41	655,602,141	89,100	13,728,624	669,419,865
Hudson	862,774,517	41.15	2,096,702,770	103,278,028	152,477,480	2,352,518,278
Hunterdon	65,295,459	17.35	376,160,727	121,406	8,279,732	384,561,865
Mercer	553,843,238	40.95	1,351,242,900	2,561,558	61,420,874	1,415,225,332
Middlesex	645,408,942	23.83	2,707,923,274	8,546,227	78,589,148	2,795,058,649
Monmouth	1,824,080,018	94.45	1,931,304,985	757,708	89,303,465	2,021,396,158
Morris	561,853,177	28.99	1,936,230,785	753,037	43,141,291	1,980,125,113
Ocean	1,037,779,978	97.56	1,063,737,962	551,115	41,737,611	1,106,026,688
Passaic	683,872,770	31.55	2,167,797,570	1,986,057	82,277,364	2,252,000,991
Salmon	64,732,237	28.42	227,892,428	33,749	22,610,904	250,447,081
Salem	173,698,297	17.20	1,004,578,545	686,905	17,948,084	1,023,213,484
Somerset	95,113,616	23.83	399,190,134	58,313	5,845,296	405,093,743
Sussex	1,008,552,110	29.33	3,439,393,976	4,949,813	113,679,979	3,558,023,768
Union	155,844,597	51.75	301,170,046	916,835	18,223,871	320,310,752
Warren						
State Totals	\$15,562,592,240	45.76%	\$34,006,421,775	\$153,894,360	\$1,455,228,530	\$35,623,544,665

* Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1962, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$360,152,954	43.23%	\$833,032,483	\$628,647	\$19,268,564	\$854,929,694
Bergen	1,367,324,829	25.05	5,268,847,787	2,261,772	95,945,206	5,367,054,765
Burlington	207,443,354	23.29	890,819,599	143,577	18,308,518	909,271,094
Camden	612,760,859	40.88	1,498,897,134	2,402,930	57,810,691	1,559,116,465
Cape May	508,998,746	95.24	534,457,586	181,293	27,584,006	662,122,885
Cumberland	132,649,722	34.27	387,104,884	180,738	54,894,940	406,113,602
Essex	1,863,599,050	43.87	4,248,474,433	25,333,916	202,362,300	4,476,170,649
Gloucester	172,723,845	28.57	604,492,615	38,432,516	13,225,247	648,508,619
Hudson	852,024,442	42.92	2,003,126,515	100,843,713	18,263,430	2,288,235,886
Hunterdon	62,416,467	17.44	357,920,296	2,232,980	8,141,492	366,185,998
Mercer	532,428,552	41.24	1,298,459,693	2,552,188	61,766,527	1,362,770,118
Middlesex	552,708,284	92.13	2,087,588,393	8,676,906	63,769,785	2,575,931,087
Monmouth	1,737,406,964	98.53	1,763,306,273	906,416	82,864,976	1,846,776,665
Morris	408,374,204	20.22	1,770,878,739	731,358	33,233,928	1,804,770,076
Ocean	468,307,553	43.13	1,017,491,883	644,655	10,353,636	1,063,989,874
Passaic	651,811,486	32.31	2,017,298,840	2,010,535	70,918,236	2,095,197,631
Salem	154,890,372	23.31	662,616,207	34,318	21,490,931	231,141,663
Somerset	186,624,366	70.31	266,616,207	617,019	10,223,521	969,466,747
Sussex	90,631,811	23.79	384,142,176	69,195	5,556,272	308,763,642
Union	926,348,585	27.92	3,318,368,051	5,049,247	104,081,827	3,428,099,125
Warren	114,494,820	42.39	270,074,165	912,742	15,201,032	286,187,939
State Totals	\$11,826,113,635	36.80%	\$32,136,974,508	\$159,427,175	\$1,113,498,575	\$33,409,900,258

* Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1961, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$186,169,124	23.99%	\$776,183,021	\$628,860	\$19,396,078	\$796,208,559
Bergen	1,158,155,235	23.48	4,932,924,378	2,348,876	148,547,737	5,083,820,991
Burlington	169,633,885	20.61	822,977,796	132,794	27,370,924	850,481,514
Camden	439,820,186	31.18	1,410,587,244	2,930,317	61,276,583	1,474,703,144
Cape May	493,789,824	97.95	504,136,375	81,297	36,624,462	540,842,184
Cumberland	118,171,722	32.06	368,605,659	189,635	21,003,154	389,798,448
Essex	1,687,914,680	41.22	4,095,054,006	14,264,472	257,197,770	4,366,516,248
Gloucester	138,326,223	22.56	613,189,845	92,314	19,556,425	632,838,584
Hudson	848,753,982	45.49	1,865,688,864	126,673,431	150,451,152	2,142,813,247
Hunterdon	40,674,703	15.39	329,265,206	137,223	11,102,794	340,505,223
Mercer	430,802,141	35.09	1,256,209,713	2,593,415	74,670,712	1,333,473,840
Middlesex	481,929,272	20.74	2,323,207,799	7,002,005	90,889,507	2,421,099,311
Monmouth	501,682,225	20.76	1,640,583,195	603,677	44,077,723	1,685,244,595
Morris	344,533,253	20.84	1,653,353,761	754,277	47,219,777	1,701,327,815
Ocean	234,038,079	20.32	1,936,867,847	143,972	26,335,258	963,347,077
Passaic	615,816,905	22.51	1,894,273,089	2,067,948	87,612,286	1,983,953,323
Salem	49,708,277	22.91	216,919,322	34,200	23,448,102	240,401,624
Somerset	146,899,931	16.32	906,122,995	620,725	24,460,982	925,204,702
Sussex	55,177,440	16.31	338,315,958	69,307	7,587,423	345,966,688
Union	831,348,115	26.60	3,136,681,496	5,048,254	138,045,997	3,280,075,747
Warren	55,519,013	21.37	259,887,497	864,318	12,333,068	273,084,883
State Totals	\$9,101,995,317	30.06%	\$30,275,285,466	\$167,275,317	\$1,326,206,914	\$31,771,707,697

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1960, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed Value to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$182,355,772	24.17%	\$754,377,169	\$634,505	\$19,334,286	\$774,345,960
Bergen	1,080,577,335	23.75	4,549,813,081	2,395,469	143,108,664	4,695,317,154
Burlington	155,395,511	20.55	756,346,489	136,369	26,172,493	782,655,351
Camden	427,850,404	32.20	1,328,655,389	3,203,214	61,761,430	1,393,620,073
Cape May	295,563,902	61.63	479,564,434	144,456	22,143,498	501,852,408
Cumberland	115,779,735	31.63	365,986,379	191,808	20,856,974	387,035,161
Essex	1,596,683,780	41.41	3,855,782,927	14,237,810	259,149,470	4,129,170,207
Gloucester	117,454,472	19.77	594,069,562	92,814	18,854,152	613,016,528
Hudson	844,351,877	49.27	1,713,836,377	128,689,887	149,124,552	1,991,650,816
Hunterdon	48,014,822	16.21	296,228,032	140,959	10,149,172	306,518,163
Mercer	425,477,944	36.62	1,161,786,956	2,664,323	73,667,990	1,238,119,269
Middlesex	458,177,768	20.71	2,212,217,666	6,666,087	83,322,519	2,302,206,222
Monmouth	478,118,610	31.27	1,529,074,525	621,733	41,900,647	1,571,596,905
Morris	326,740,574	20.91	1,562,378,644	729,455	45,453,977	1,608,553,056
Ocean	204,704,275	24.34	841,538,667	146,934	24,093,662	865,778,663
Passaic	597,378,613	34.01	1,756,562,228	2,102,935	83,191,851	1,843,856,914
Salem	48,940,146	25.20	194,260,522	41,765	22,925,745	217,228,032
Somerset	194,561,782	16.71	805,443,751	625,570	25,537,214	831,606,535
Sussex	52,244,523	16.50	316,634,278	64,969	7,634,069	324,333,156
Union	798,907,529	27.19	2,938,164,142	5,060,535	134,597,369	3,077,852,066
Warren	53,601,380	21.99	243,731,467	644,944	12,005,907	256,382,378
State Totals	\$8,442,992,754	29.88%	\$28,256,452,115	\$169,257,201	\$1,286,985,701	\$29,712,695,017

* Exclusive of Class II Railroad Property.

** In comparing average county or state ratios, it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1959, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$165,808,717	22.46%	\$738,278,745	\$654,955	\$17,879,222	\$756,812,322
Bergen	1,018,371,151	24.03	4,289,516,036	2,267,789	135,847,194	4,377,931,019
Burlington	125,689,459	18.78	669,347,509	136,707	22,278,647	691,762,863
Camden	401,652,486	31.85	1,261,221,722	3,292,364	58,432,818	1,322,946,904
Cape May	181,305,333	39.54	458,566,853	156,814	10,639,122	469,365,781
Cumberland	112,292,975	31.56	355,793,853	142,217	20,240,312	376,176,382
Essex	1,528,775,150	41.03	3,723,916,072	10,514,284	260,842,885	3,995,273,041
Gloucester	99,042,181	18.28	542,333,518	93,605	17,935,910	559,463,033
Hudson	832,092,177	50.63	1,633,617,306	129,827,297	146,308,627	1,909,253,030
Hunterdon	43,652,167	15.84	288,180,216	143,741	10,826,397	298,650,354
Monmouth	408,627,186	37.37	1,093,420,253	2,686,406	69,839,976	1,165,946,635
Middlesex	438,261,439	21.42	2,032,410,962	6,629,409	79,973,119	2,119,013,490
Monmouth	420,409,692	29.20	1,439,708,205	6,856,808	38,854,942	1,479,300,955
Morris	239,343,402	20.77	1,431,716,291	737,460	42,065,910	1,534,519,651
Ocean	162,680,518	21.29	764,108,268	148,787	20,925,305	784,582,650
Passaic	564,860,226	34.12	1,663,938,358	1,541,097	83,811,601	1,739,306,056
Salem	46,826,431	23.30	200,998,877	141,891	22,623,725	223,604,993
Somerset	126,460,316	16.86	744,117,245	628,070	24,771,511	769,502,826
Sussex	45,637,351	15.96	285,937,479	1,029,148	21,771,148	292,995,473
Union	771,738,559	28.00	2,756,238,258	4,084,633	130,693,608	2,891,816,426
Warren	51,965,645	22.36	232,431,751	638,827	11,543,642	244,614,220
State Totals	\$7,843,164,021	29.48%	\$26,605,833,129	\$165,768,257	\$1,231,245,418	\$28,002,840,804

*Exclusive of Class II Railroad Property.

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Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1958, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property**	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$155,080,400	21.58%	\$721,554,242	\$690,842	\$17,467,306	\$739,721,450
Bergen	904,483,128	22.24	4,066,106,024	2,581,134	119,303,861	4,187,091,619
Burlington	107,038,459	17.06	627,254,341	138,109	20,277,264	647,669,714
Camden	338,334,404	26.95	1,255,191,003	3,493,467	53,590,949	1,312,286,419
Cape May	79,268,605	18.13	437,293,585	165,075	8,266,973	445,727,633
Clunburland	67,087,642	19.08	351,579,159	156,274	15,428,447	367,163,880
Essex	1,475,436,660	40.85	3,611,896,380	14,352,451	258,772,285	3,885,021,016
Gloucester	827,398,690	18.65	511,352,909	65,877	16,718,668	528,167,454
Hudson	44,192,738	52.08	1,588,297,012	131,933,310	145,523,177	1,865,753,499
Hunlerton	387,618,670	15.83	2,783,773,394	146,068	9,805,330	288,725,692
Mercer	414,079,875	37.21	1,041,713,457	2,847,836	67,617,702	1,112,178,995
Middlesex	265,676,385	22.56	1,835,434,154	6,591,408	75,010,217	1,917,065,777
Monmouth	292,805,904	19.30	1,376,698,575	684,024	30,516,315	1,407,866,914
Morris	596,088,508	18.51	1,490,165,597	733,056	36,675,739	1,527,574,336
Ocean	550,324,857	13.59	709,844,001	105,229	14,692,962	724,672,192
Passaic	46,743,394	24.50	1,595,613,840	1,545,664	80,311,181	1,677,470,685
Salem	114,725,624	23.07	292,633,780	41,891	20,898,541	223,571,212
Somerset	43,473,263	16.23	706,866,098	648,092	21,365,764	728,862,494
Sussex	749,104,122	16.37	2,635,882,214	49,427	6,468,120	2,701,069,770
Union	49,812,908	29.19	2,500,518,358	4,901,648	129,330,294	2,701,069,700
Warren		22.29	223,458,750	635,384	11,346,503	235,440,637
State Totals	\$7,074,687,019	27.86%	\$25,390,740,343	\$172,667,564	\$1,159,626,661	\$26,723,034,568

*Exclusive of Class II Railroad Property.

**In comparing average county or State ratios it should be borne in mind that numerous taxing districts have undergone revaluations and chosen new ratios of assessment.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1957, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$147,504,413	21.01%	\$702,176,049	\$726,057	\$16,588,113	\$719,490,219
Bergen	858,270,268	22.49	3,816,703,697	2,647,840	115,703,413	3,934,654,950
Burlington	97,750,218	17.03	573,977,736	142,001	18,779,068	592,898,805
Camden	326,188,685	27.09	1,903,950,820	3,525,358	57,197,179	1,961,147,999
Cape May	76,592,612	17.73	431,687,979	167,493	7,783,148	439,471,827
Cumberland	65,800,642	10.62	333,897,036	160,863	15,158,715	349,055,751
Essex	1,417,308,316	42.09	3,438,323,611	14,360,000	257,155,385	3,695,478,996
Gloucester	51,862,213	19.16	419,419,869	103,473	13,874,353	433,294,222
Hudson	823,480,613	53.90	1,473,136,494	131,112,801	146,102,072	1,619,238,466
Hunterdon	42,089,826	10.52	237,948,318	147,743	9,427,484	247,375,802
Mercer	373,993,960	37.70	892,073,283	2,933,882	64,786,015	1,038,779,880
Middlesex	379,384,733	22.75	1,667,896,723	6,593,031	60,038,314	1,727,934,037
Monmouth	244,698,903	19.45	1,257,901,587	706,629	28,294,289	1,286,195,876
Morris	255,682,467	18.19	1,295,591,223	734,992	34,095,196	1,330,421,411
Ocean	90,135,371	13.60	660,082,786	164,338	13,676,144	676,458,930
Passaic	528,235,240	34.75	1,520,040,658	1,513,483	76,078,212	1,596,118,870
Salem	45,720,223	22.29	205,103,365	48,910	20,187,727	225,291,092
Somerset	101,234,169	16.28	621,429,046	646,834	20,600,876	642,030,922
Sussex	39,491,270	16.09	245,459,045	54,326	5,875,692	251,334,737
Union	701,065,257	29.51	2,375,992,340	4,842,701	125,607,515	2,501,599,855
Warren	46,251,846	22.44	206,116,461	639,740	11,234,685	217,351,146
State Totals	\$6,762,850,349	28.46%	\$23,761,466,146	\$171,973,302	\$1,118,845,705	\$25,052,285,153

*Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1956, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$143,694,344	21.02%	\$664,594,164	\$728,001	\$16,145,144	\$681,467,369
Bergen	802,163,838	23.23	3,453,798,294	2,044,012	107,512,497	3,561,354,303
Burlington	80,837,190	16.64	539,881,352	148,172	17,885,298	557,415,792
Camden	311,803,841	27.40	1,134,229,365	3,544,744	49,322,032	1,187,296,361
Cape May	72,004,832	18.79	386,325,711	167,236	17,391,369	393,794,916
Cumberland	62,464,684	20.24	308,350,071	161,190	14,377,393	323,289,254
Essex	1,390,747,060	42.94	3,238,916,942	14,399,595	237,860,728	3,491,117,175
Gloucester	86,319,654	18.08	477,433,907	109,539	14,636,153	492,199,619
Hudson	819,837,493	59.57	1,376,145,789	132,692,353	152,696,472	1,661,535,200
Hunterdon	39,939,714	18.67	239,573,417	131,350	9,134,074	248,539,041
Mercer	201,010,976	30.98	639,305,912	2,690,471	62,158,948	1,004,355,331
Middlesex	339,115,706	22.59	1,501,115,636	7,383,368	59,901,723	1,568,402,717
Monmouth	231,350,063	20.83	1,110,493,962	643,010	26,797,855	1,137,934,807
Morris	207,035,806	18.34	1,129,171,698	738,434	31,678,769	1,161,588,811
Ocean	79,297,827	13.22	599,254,047	163,399	12,450,624	611,868,070
Passaic	569,829,151	30.14	1,410,838,334	1,569,595	78,368,646	1,490,774,585
Salmon	44,463,764	21.88	203,218,389	48,913	19,396,802	222,664,104
Somerset	95,109,525	17.14	563,281,253	668,258	19,603,271	575,552,764
Sussex	37,811,577	17.10	221,163,719	65,637	5,601,094	226,832,510
Union	602,545,088	30.35	2,182,936,379	4,651,386	119,059,755	2,306,947,420
Warren	44,452,861	23.16	191,943,815	642,925	10,768,323	203,355,066
State Totals	\$6,361,413,337	29.10%	\$21,864,172,311	\$174,614,364	\$1,072,519,140	\$23,111,505,915

*Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1955, as amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$138,458,977	22.13%	\$625,517,179	\$728,061	\$15,559,995	\$641,805,285
Bergen	741,606,129	22.98	3,227,287,465	2,627,898	100,770,502	3,330,065,855
Burlington	80,870,146	16.38	493,748,908	163,073	15,507,198	509,419,179
Camden	297,008,778	27.78	1,069,098,822	3,577,153	45,870,240	1,118,546,215
Cape May	69,164,464	19.50	354,602,697	167,686	6,956,424	361,726,807
Cumberland	60,141,963	20.36	295,364,379	167,572	13,929,268	309,461,220
Essex	1,354,912,845	43.98	3,080,881,684	13,135,396	241,333,030	3,335,350,110
Gloucester	83,251,452	18.44	451,425,284	111,133	13,985,728	465,522,145
Hudson	811,872,887	58.01	1,399,560,176	135,681,550	155,187,660	1,690,379,386
Hunterdon	38,007,086	16.76	227,093,663	159,864	8,897,668	236,153,195
Jersey	282,010,635	31.71	889,248,228	3,157,046	60,213,217	852,618,491
Mercer	296,687,238	20.66	1,436,311,901	7,589,685	55,507,787	1,499,469,373
Middlesex	218,275,414	21.72	1,004,889,694	696,982	25,603,510	1,031,100,186
Monmouth	187,393,679	18.42	1,017,535,992	726,582	29,050,844	1,047,313,418
Morris	73,381,909	13.53	542,293,464	163,869	11,084,074	553,511,407
Ocean	405,029,564	34.74	1,338,783,257	1,533,158	69,055,316	1,409,371,731
Passaic	39,607,418	21.47	184,436,427	48,943	21,228,411	205,713,751
Salem	90,623,845	17.78	506,657,771	694,375	19,165,395	529,517,541
Somerset	35,981,402	17.15	208,840,225	77,181	5,188,959	215,106,365
Sussex	629,220,523	32.04	1,963,828,253	5,086,486	114,459,555	2,083,374,294
Union	43,142,679	23.05	187,143,876	687,219	10,600,077	198,411,172
Warren						
State Totals	\$6,036,659,016	29.44%	\$20,508,521,345	\$176,880,853	\$1,039,214,858	\$21,724,617,056

*Exclusive of Class II Railroad Property.

Compilation of Equalized Valuations in the State of New Jersey as of October 1, 1954, as Amended

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	\$136,010,364	21.60%	\$629,693,392	\$797,721	\$15,153,299	\$645,614,412
Bergen	698,629,638	25.53	2,735,947,002	2,480,150	96,981,813	2,835,409,565
Burlington	75,270,627	18.47	407,492,744	184,345	14,127,389	421,804,478
Camden	284,092,451	34.59	821,420,556	3,500,273	45,054,836	869,984,665
Cape May	66,347,751	22.64	293,078,937	167,686	6,628,240	299,874,863
Cumberland	58,444,470	25.24	231,587,100	180,672	13,598,102	245,365,874
Essex	1,328,851,952	47.45	2,800,341,130	13,039,050	238,389,553	3,051,769,733
Gloucester	77,361,173	22.90	337,763,273	109,757	13,129,593	351,032,623
Hudson	806,795,652	55.69	1,448,836,025	138,333,506	164,003,197	1,741,232,728
Hunterdon	36,336,898	20.63	176,135,407	185,503	8,650,043	184,973,953
Mercer	271,623,813	35.08	774,345,345	3,111,156	58,665,371	836,121,872
Middlesex	276,762,916	23.58	1,173,693,546	8,149,355	52,892,160	1,234,735,061
Monmouth	211,240,791	21.49	983,113,548	692,203	23,303,272	1,007,109,023
Morris	174,627,246	21.83	790,974,776	728,382	26,872,733	827,575,891
Ocean	68,910,060	15.45	445,889,702	170,573	10,116,600	456,176,875
Passaic	451,885,617	41.96	1,077,055,517	1,537,550	67,411,140	1,146,004,207
Salem	38,342,042	19.20	199,674,205	49,161	20,910,144	220,633,510
Somerset	87,377,753	20.50	426,293,638	710,735	18,782,523	445,756,896
Sussex	35,072,107	17.91	195,864,472	78,941	4,724,245	200,667,658
Union	605,067,563	36.15	1,673,642,736	5,103,733	108,109,405	1,786,855,874
Warren	42,080,263	23.74	170,795,553	688,641	10,275,249	190,759,443
State Totals	\$5,831,646,047	32.74%	\$17,811,621,204	\$180,059,093	\$1,007,778,907	\$18,999,459,204

* Exclusive of Class II Railroad Property.

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